

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be not printed.

STEVENSON, Chairman.

Committee Room,  
Austin, Texas, May 20, 1929.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on Mining, Irrigation and Drainage, to whom was referred

H. B. No. 158, A bill to be entitled "An Act to amend Article 7649 of Chapter 2 of Title 128, of the Revised Civil Statutes, 1925, relating to the addition of lands to Water Improvement Districts, so as to allow lands not contiguous to such Districts to be added thereto; and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be not printed.

STEVENSON, Chairman.

Committee Room,  
Austin, Texas, May 20, 1929.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on State Highways and Motor Traffic, to whom was referred

H. B. No. 178, A bill to be entitled "An Act granting until February 1st to register motor vehicles for the year provided the same were duly registered for the year or part of year next preceding in accordance with the law and bear the proper number plates for such preceding year; etc."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be not printed.

WITT, Chairman.

Committee Room,  
Austin, Texas, May 20, 1929.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on State Affairs, to whom was referred

H. B. No. 190, A bill to be entitled "An Act amending Chapter 46, Page 138, Section 1, of the Acts of the First Called Session of the Fortieth Legislature of Texas, and providing that county commissioners of counties having a population of not more

than 5,815 nor less than 5,801 at the preceding Federal Census, and which have an area of not more than 975 square miles nor less than 970 square miles and which have an assessed valuation of not more than Seven Million Five Hundred Thousand Dollars nor less than Six Million Five Hundred Thousand Dollars, and which do not contain a town or city of 2,600 or more, shall receive a salary of Seven Dollars and Fifty Cents per day for each day the commissioner actually serves as such and in no case shall such salary exceed the sum of Four Hundred and Fifty Dollars per annum; and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do not pass.

WIRTZ, Chairman.

#### NINETEENTH DAY.

Senate Chamber,  
Austin, Texas,  
Tuesday, May 21, 1929.

The Senate met at 9 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Barry Miller.

The roll was called, a quorum being present, the following Senators answering to their names:

Berkeley.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Greer.	Small.
Hardin.	Stevenson.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Williamson.
Love.	Wirtz.
McFarlane.	Witt.
Miller.	Woodul.
Moore.	Woodward.
Neal.	

Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Williamson.

#### Committee Reports.

(See Appendix.)

#### House Bill No. 104.

The Chair laid before the Senate

on its third reading the following bill:

H. B. No. 104, A bill to be entitled "An Act relating to the practice of barbering; providing who shall practice barbering, who shall serve as a barber student and barber's assistant, and requiring the certificate as a registered barber and a certificate of registration as a student and assistant barber, and providing for qualifications of a barber and a student and assistant barber shall possess in order to receive a certificate and to practice barbering, etc."

Read third time and finally passed by the following vote:

**Yeas—19.**

Gainer.	Pollard.
Holbrook.	Small.
Hornsby.	Stevenson.
Hyer.	Thomason.
Love.	Westbrook.
McFarlane.	Williamson.
Moore.	Witt.
Neal.	Woodul.
Parrish.	Woodward.
Patton.	

**Nays—4.**

Cunningham.	Hardin.
Greer.	Wirtz.

**Absent.**

Miller.	Russek.
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**Absent—Excused.**

Martin.	Parr.
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**(Pairs Recorded.)**

Senator Berkeley (present), who would vote nay with Senator Beck (absent), who would vote yea.

Senator DeBerry (present), who would vote nay with Senator Cousins (absent), who would vote yea.

**Senate Bill No. 13.**

Senators Love and Moore withdrew their motions made yesterday relative to the Free Conference Committee on S. B. No. 13.

Senator Neal moved that the request of the House for a new Conference Committee be granted.

Senator Wirtz moved to amend the motion by instructing the Committee to bring out a bill in which no mention of evolution is made.

The motion to instruct the Committee was lost by the following vote:

**Yeas—10.**

Berkeley.	Miller.
DeBerry.	Patton.
Gainer.	Russek.
Holbrook.	Stevenson.
Hornsby.	Wirtz.

**Nays—16.**

Cunningham.	Parrish.
Greer.	Pollard.
Hardin.	Small.
Hyer.	Thomason.
Love.	Westbrook.
McFarlane.	Witt.
Moore.	Woodul.
Neal.	Woodward.

**Absent.**

Williamson.

**Absent—Excused.**

Beck.	Martin.
Cousins.	Parr.

The motion to grant a new Free Conference Committee prevailed by the following vote:

**Yeas—21.**

Berkeley.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Small.
Greer.	Stevenson.
Hardin.	Thomason.
Hornsby.	Westbrook.
Hyer.	Witt.
Love.	Woodul.
McFarlane.	Woodward.
Moore.	

**Nays—5.**

Holbrook.	Russek.
Miller.	Wirtz.
Pollard.	

**Absent.**

Williamson.

**Absent—Excused.**

Beck.	Martin.
Cousins.	Parr.

**House Bill No. 63.**

The Chair laid before the Senate on its third reading the following bill:

H. B. No. 63, A bill to be entitled "An Act to add to the Revised Civil Statutes of Texas for 1925 a new article to be known as Article 7047a, to provide for an occupation tax on the business or occupation of own-

ing, operating, managing or controlling exchanges which furnish quotations on the stock market on certain commodities, stocks and bonds; providing said Act shall not apply to certain persons, firms, corporations or associations of persons, and declaring an emergency."

Read third time.

Senator Pollard moved to lay the bill on the table.

Senator Miller moved the previous question. The motion prevailed.

The motion to lay the bill on the table prevailed by the following vote:

Yeas—14.

Berkeley.	Pollard.
DeBerry.	Small.
Hardin.	Stevenson.
Holbrook.	Westbrook.
Hornsby.	Williamson.
Hyer.	Wirtz.
Patton.	Woodul.

Nays—7.

Cunningham.	Parrish.
Love.	Thomason.
McFarlane.	Woodward.
Miller.	

Absent.

Gainer.	Neal.
Greer.	Russek.
Moore.	Witt.

Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

(Pair Recorded.)

Senator McFarlane (present), who would vote yea with Senator Greer (absent), who would vote nay.

**Vote on Re-appointment of Committee.**

The Chair submitted to the Senate the question of whether the original Free Conference Committee on S. B. No. 13 should be re-appointed. The Senate voted to have the Committee re-appointed by the following vote:

Yeas—13.

Berkeley.	Parrish.
Cunningham.	Small.
Greer.	Thomason.
Hardin.	Westbrook.
Hornsby.	Woodul.
Hyer.	Woodward.
Love.	

Nays—1.

Witt.

Present—not voting.

DeBerry.	Neal.
Gainer.	Patton.
Holbrook.	Russek.
McFarlane.	Stevenson.
Miller.	Wirtz.
Moore.	

Absent.

Pollard.	Williamson.
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Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

The Chair announced the appointment of the following new Free Conference Committee:

Senators Neal, Witt, Patton, Moore, and Russek.

**Messages From the House.**

The Chair recognized the Doorkeeper, who introduced a messenger from the House with the following messages:

Hall of the House of Representatives,  
Austin, Texas, May 21, 1929.

Hon. Barry Miller, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following resolutions:

S. C. R. No. 13, Relating to sending out certain information to all newspapers and radio broadcasting stations.

S. C. R. No. 6, Relative to the adoption of a State song.

H. C. R. No. 8, Setting the time for sine die adjournment.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

Hall of the House of Representatives,  
Austin, Texas, May 21, 1929.

Hon. Barry Miller, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has concurred in Senate Amendments to H. B. No. 164 by a vote of 58 yeas and 43 nays.

The House concurred in Senate Amendments to H. B. No. 165 by a vote of 55 yeas and 46 nays.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

Hall of the House of Representatives,  
Austin, Texas, May 21, 1929.  
Hon. Barry Miller, President of the  
Senate.

Sir: I am directed by the House  
to inform the Senate that the House  
has adopted the Free Conference  
Committee Report on S. B. No. 13 by  
a vote of 75 yeas, 24 nays and 3  
present and not voting.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

Hall of the House of Representatives,  
Austin, Texas, May 21, 1929.  
Hon. Barry Miller, President of the  
Senate.

Sir: I am directed by the House  
to inform the Senate that the House  
has concurred in Senate Amendments  
to the following bills:

H. B. No. 104 by a vote of 77 yeas,  
20 nays and 4 present and not vot-  
ing.

H. B. No. 196 by a vote of 89  
yeas, 10 nays, and 4 present and not  
voting.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

#### Simple Resolution No. 24.

Senator Pollard sent up the fol-  
lowing resolution:

Whereas, It will be necessary for  
the Finance Committee of the Senate  
of the First Called Session of the  
Forty-first Legislature of Texas to do  
a part of its work prior to the meet-  
ing of the Second Called Session of  
the Legislature; now, therefore, be it

Resolved, by the Senate of Texas,  
That the Finance Committee of the  
Senate is hereby fully authorized and  
empowered to meet upon the call of  
the Chairman at such time and at  
such place as the Committee shall  
desire after adjournment of the First  
Called Session of the Forty-first Leg-  
islature, and to continue in session  
at such place or places for the pur-  
pose of preparing appropriation bills  
to be introduced at the Second Called  
Session of the Forty-first Legisla-  
ture, and said Committee is fully  
authorized and empowered to visit  
any or all of the institutions of the  
State of Texas as said Committee  
may deem to the best interest of the  
State. Be it further

Resolved, That each member of  
said Committee shall have paid by  
the State of Texas all his expenses

incurred in performing his official  
duty with said Committee, including  
hotel bills, transportation and all  
other necessary expenses incurred by  
said members of the Committee in  
the City of Austin, Texas, or else-  
where within this State. Be it fur-  
ther

Resolved, That the Chairman of  
said Committee shall appoint such  
help, including a Secretary and such  
assistants as may be necessary for  
the work of said Committee, to serve  
during the ad interim after the ad-  
journment of the First Called Ses-  
sion of the Forty-first Legislature,  
and prior to the meeting of the Sec-  
ond Called Session of the Forty-first  
Legislature, said Secretary and his  
assistants to draw such salary as pro-  
vided for during the First Called  
Session of the Legislature, and said  
Secretary and assistants shall, if  
deemed necessary, accompany the Fi-  
nance Committee upon any and all  
trips made by said Committee, and  
the expenses of said Secretary and  
assistants shall be paid out of the  
contingent expense fund of the Reg-  
ular Session and/or the First Called  
Session of the Forty-first Legisla-  
ture. Be it further

Resolved, That L. C. Sutton be em-  
ployed by the Senate for fifteen days  
at the same salary as during the  
First Called Session of the Forty-  
first Legislature for the purpose of  
passing on all claims and accounts  
presented to the Finance Committee,  
and preparing the claims and ac-  
counts and bills for members of the  
Senate.

POLLARD.

Read and adopted.

#### Simple Resolution No. 25.

Senator Pollard sent up the fol-  
lowing resolution:

Resolved, That 250 volumes of the  
Senate Journal of the First Called  
Session of the Forty-first Legisla-  
ture, when completed, shall be bound  
in full law sheep and one volume,  
when thus bound, shall be forwarded  
by the Secretary of State to each  
member of the Senate and to each  
member of the House of Representa-  
tives, and the Lieutenant Governor,  
and the remainder shall be retained  
by the Secretary of State. The print-  
ing of such Senate Journals in perm-  
anent form shall be done in accord-  
ance with the provisions of this res-  
olution under the supervision of the  
Journal Clerk of the Senate, and it

is further provided that it shall be the duty of the Secretary of State not to receive or receipt for said Journals until correctly published as required herein and by the pre-existing law, and approved by the Journal Clerk of the Senate.

When said Journals have been published and the account approved by the State Board of Control, the same shall be paid for out of the contingent expense fund of the First Called Session of the Forty-first Legislature; provided that the Chairman of the Committee on Contingent Expenses shall not issue a voucher for said amount until the Journal Clerk has certified to him that the Journal has been published and delivered in accordance with the provisions of this resolution.

The Journal Clerk, Wendell O'Neal, and Assistant, Mrs. Hugh Harris, shall be retained fifteen days after adjournment or so much thereof as may be necessary to complete the Journal of the First Called Session of the Forty-first Legislature, and to prepare the permanent Journal for the First Called Session of the Forty-first Legislature, and that he be instructed to prepare and deliver to the public printer the Journal of the Senate together with a complete index to same, and deliver to the Secretary of State all documents, bills, and so forth, and Journals required by law to be delivered by him to the Secretary of State.

That the Calendar Clerk and assistants be retained five days after adjournment, and that they be instructed to check up, index and arrange such bills, books, resolutions and other documents as may remain in their possession, and deliver same to the Secretary of the Senate.

The Sergeant-at-Arms, A. W. Holt, is instructed to prepare immediately a complete and itemized duplicate inventory of all property of the Senate, including all furniture, books and property in the Lieutenant Governor's rooms and the reception room, with marks of identification entered on the invoice; such inventory to show the condition and probable values of such property, and that each copy of each inventory be approved by the President of the Senate, and be delivered by the Sergeant-at-Arms to the Board of Control, and one copy to the Secretary of State, upon the adjournment of the Legislature. The Sergeant-at-

Arms and Lee McDougal shall be allowed ten days after adjournment in which to complete this work and the work of placing in order the Senate Chamber and committee rooms. The Sergeant-at-Arms and Lee McDougal shall be allowed four porters to be named by the Lieutenant Governor, for five days to assist in this work.

The Secretary of the Senate, Bob Barker, shall be retained fifteen days and instructed to complete the duties as Secretary in completing the record of the executive sessions, and shall deliver all records and documents to the Secretary of State as required by law.

That the private secretary of the Lieutenant Governor, T. L. Wheeler, shall be retained fifteen days after adjournment, for the purpose of collating the rulings of the Lieutenant Governor during the First Called Session of the Forty-first Legislature, and he shall assist in the preparation of the Legislative Manual.

That the Assistant Secretary of the Lieutenant Governor, Lucille Crook, shall be retained fifteen days after adjournment, and perform such duties as may be assigned her by the President of the Senate.

That the postmistress shall be retained three days to make out a list of the Senators and employees of the Senate, with their respective forwarding addresses, and furnish the same to the postmaster of Austin, with the request that he forward their mail accordingly after adjournment.

That the mailing clerk and one assistant be retained three days after adjournment to mail out on the mailing lists the copies of the last day's Journal of the Senate, and that the Sergeant-at-Arms be instructed to furnish sufficient wrappers and postage to them for this purpose, and that Tom Burton, porter who carries the mail, be retained three days at \$5.00 per day.

The Engrossing Clerk, Carl Boes, and two assistants shall be retained eight days to assist in proof reading all the laws enacted by the Forty-first Legislature now on file in the Secretary of State's office, and he is further directed to deliver to the Secretary of the Senate all books, bills and resolutions properly listed and indexed which are in his possession.

All employees thus retained shall draw the same salary as allowed under the caucus agreement of the

First Called Session of the Forty-first Legislature unless otherwise stated, said salaries to be paid out of the contingent expense fund as provided under the rules of the Senate.

POLLARD.

Read and adopted.

The Chair appointed the following temporary porters:

Buck Green, Fred Rambo, Chas. Jackson, Sam Grant.

#### Simple Resolution No. 26.

Senator Woodul sent up the following resolution:

Resolved, That the Senate Librarian be retained five days after adjournment at the rate of Five Dollars (\$5.00) per day to gather up and return literature, papers, etc., borrowed from different sources, and complete certain data, used and to be used, said compensation to be paid out of the Contingent Expense Fund of the Senate.

DeBerry, Williamson, Cousins, Woodul, Patton, Stevenson, Russek, Miller, Berkeley, Hyer, Moore, Parrish, Thomason, Beck, Greer, Cunningham, Martin, Hornsby, Love, Holbrook, Witt, Gainer, Small, McFarlane, Westbrook, Neal, Hardin.

Read and adopted.

#### Simple Resolution No. 27.

Senator Witt sent up the following resolution:

That the Lieutenant Governor be authorized to select a responsible person, to be known as the custodian of the Senate Chamber, whose duty it shall be to look after the Senate Chamber and adjoining rooms used by the Senate between the First Called Session and the Second Called Session of the Forty-first Legislature and shall receive for his services the sum of \$5.00 per day. The Lieutenant Governor shall also designate a porter between sessions of the First Called Session and the Second Called Session, to keep in order the Senate Chamber, the Lieutenant Governor's quarters, and the adjoining committee rooms, who shall receive for his salary the same pay as now paid the head porter of the Senate.

There shall be retained one general stenographer at a salary of \$5.00 per day until the Second Called Session who shall be assigned

to such duties as the Secretary of the Senate may direct.

WITT.

Read and adopted.

The Chair appointed Mr. C. K. Walters custodian and Jim Jackson permanent porter.

#### House Bill No. 35.

The Chair laid before the Senate on second reading the following bill:

H. B. No. 35, A bill to be entitled "An Act amending Article 6194 of the Revised Civil Statutes of 1925 so as to increase the rewards to be bestowed for good conduct to convicts serving sentence; repealing all laws in conflict, and declaring an emergency."

The bill was read second time and passed to third reading.

On motion of Senator Hyer the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 35 was put on its third reading and final passage, by the following vote:

Yeas—27.

Berkeley.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Greer.	Small.
Hardin.	Stevenson.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Williamson.
Love.	Wirtz.
McFarlane.	Witt.
Miller.	Woodul.
Moore.	Woodward.
Neal.	

Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

Read third time and finally passed by the following vote:

Yeas—27.

Berkeley.	Moore.
Cunningham.	Neal.
DeBerry.	Parrish.
Gainer.	Patton.
Greer.	Pollard.
Hardin.	Russek.
Holbrook.	Small.
Hornsby.	Stevenson.
Hyer.	Thomason.
Love.	Westbrook.
McFarlane.	Williamson.
Miller.	Wirtz.

Witt.	Woodward.
Woodul.	Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

**House Bill No. 160.**

The Chair laid before the Senate on second reading the following bill:

By Mr. Graves of Williamson:

H. B. No. 160, A bill to be entitled "An Act authorizing certain cities and counties to acquire and maintain and operate air ports; limiting the amounts of land which may be acquired or held for such purpose; providing for the necessary funds for such purpose; providing regulations for the operation, maintenance and support of such air ports; enacting all necessary provisions incidental to the general purpose of this Act in providing for the acquisition, maintenance and operation of said air ports, and declaring an emergency."

The committee report was adopted.

The bill was read second time and passed to third reading.

On motion of Senator Hornsby the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 160 was put on its third reading and final passage, by the following vote:

**Yeas—27.**

Berkeley.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Greer.	Small.
Hardin.	Stevenson.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Williamson.
Love.	Wirtz.
McFarlane.	Witt.
Miller.	Woodul.
Moore.	Woodward.
Neal.	

**Absent—Excused.**

Beck.	Martin.
Cousins	Parr.

Read third time and finally passed by the following vote:

**Yeas—27.**

Berkeley.	Greer.
Cunningham.	Hardin.
DeBerry.	Holbrook.
Gainer.	Hornsby.

Hyer.	Small.
Love.	Stevenson.
McFarlane.	Thomason.
Miller.	Westbrook.
Moore.	Williamson.
Neal.	Wirtz.
Parrish.	Witt.
Patton.	Woodul.
Pollard.	Woodward.
Russek.	

**Absent—Excused.**

Beck.	Martin.
Cousins.	Parr.

**House Bill No. 196.**

The Chair laid before the Senate on second reading the following bill:

H. B. No. 196, A bill to be entitled "An Act amending Article 1377 of the Penal Code of Texas, as revised in 1925, providing for a more efficient law prohibiting hunting or fishing on the enclosed lands of another without the consent of the owner of the lands; and providing that this Act shall not apply to any of said enclosed lands, the owner of which has such lands leased at said time for hunting or fishing privileges for a greater sum than 25 cents per acre, or has charged any person a greater sum than \$4.00 per day per person for the privilege of hunting thereon in which any prosecution may be filed hereunder; providing for a penalty of a violation thereof and repealing Article 1378 of the Penal Code of Texas, as revised in 1925, and all laws in conflict herewith."

Read second time.

Senator Wirtz sent up the following amendment:

Strike out the first sentence in Section 2 of the bill.

**WIRTZ.**

The amendment was read.

Senator Woodul moved the previous question on the amendment and the bill. The motion prevailed.

The amendment was adopted.

The bill as amended passed to third reading.

On motion of Senator Patton the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 196 was put on its third reading and final passage, by the following vote:

## Yeas—25.

Berkeley.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Hardin.	Small.
Holbrook.	Stevenson.
Hornsby.	Thomason.
Hyer.	Westbrook.
Love.	Williamson.
McFarlane.	Wirtz.
Miller.	Witt.
Moore.	Woodul.
Neal.	Woodward.
Parrish.	

## Nays—1.

Cunningham.

## Absent—Excused.

Beck.	Martin.
Cousins.	Parr.
Greer.	

Read third time and finally passed by the following vote:

## Yeas—24.

Berkeley.	Parrish.
Gainer.	Patton.
Greer.	Pollard.
Hardin.	Russek.
Holbrook.	Small.
Hornsby.	Stevenson.
Hyer.	Thomason.
Love.	Westbrook.
McFarlane.	Williamson.
Miller.	Witt.
Moore.	Woodul.
Neal.	Woodward.

## Nays—3.

Cunningham.	Wirtz.
DeBerry.	

## Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

## H. C. R. No. 8.

The Chair laid before the Senate H. C. R. No. 8, relating to sine die adjournment of the Forty-first Legislature at 12:00 o'clock noon today.

Read and adopted.

## House Bill No. 164.

The Chair laid before the Senate on second reading the following bill:  
By Negley and Hubbard.

H. B. No. 164, A bill to be entitled "An Act amending Article 5172 of the Revised Civil Statutes of 1925 by making further exceptions to Articles 5168, 5169, 5170, 5171 of the Revised Statutes of 1925, said exceptions being as to superintendents, matrons and nurses and attendants, employed in attendance of any State Eleemosynary Institution; and declaring an emergency."

Read second time.

Senator Wirtz sent up the following amendment:

Amend H. B. No. 164 by striking out of Section 1, all of the words following the word "about," in the first sentence, to the end of the sentence, and insert in lieu thereof the following: "such orphans homes as are charitable institutions, not run for profit and not operated by the State."

WIRTZ.

Read and adopted.

Senator McFarlane sent up the following amendment:

Amend H. B. No. 164 page 402 of the Senate Journal, by striking the following words: "stenographers," "pharmacists," "mercantile establishments," "telegraph and telephone companies" and "attendants," out of section one and the caption of said bill.

McFARLANE.

The amendment was read.

Senator Wirtz moved to table the amendment. The motion prevailed by the following vote:

## Yeas—12.

Berkeley.	Moore.
Cunningham.	Patton.
DeBerry.	Small.
Gainer.	Williamson.
Holbrook.	Wirtz.
Miller.	Woodward.

## Nays—8.

Hardin.	Parrish.
Hyer.	Pollard.
Love.	Russek.
McFarlane.	Westbrook.

## Absent.

Greer.	Thomason.
Neal.	Witt.
Stevenson.	



## Absent—Excused.

Beck. Parr.  
Cousins.

## (Pairs Recorded.)

Senator Woodul (present), who would vote nay with Senator Martin (absent), who would vote yea.

The bill was read second time and passed to third reading.

On motion of Senator Wirtz the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 164 was put on its third reading and final passage, by the following vote:

## Yeas—19.

Berkeley.	Moore.
Cunningham.	Parrish.
DeBerry.	Patton.
Hardin.	Small.
Holbrook.	Stevenson.
Hornsby.	Westbrook.
Hyer.	Williamson.
Love.	Wirtz.
McFarlane.	Witt.
Miller.	

## Nays—1.

Woodul.

## Present—not voting.

Gainer.

## Absent.

Greer.	Pollard.
Neal.	Russek.
Parr.	Woodward.

## Absent—Excused.

Beck.	Martin.
Cousins.	Thomason.

Read third time and finally passed by the following vote:

## Yeas—13.

DeBerry.	Patton.
Gainer.	Small.
Holbrook.	Stevenson.
Hornsby.	Williamson.
McFarlane.	Wirtz.
Miller.	Witt.
Parrish.	

## Nays—9.

Berkeley.	Russek.
Hardin.	Thomason.
Hyer.	Westbrook.
Love.	Woodul.
Moore.	

## Absent.

Cunningham.	Pollard.
Greer.	Woodward.
Neal.	

## Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

## House Bill No. 165.

The Chair laid before the Senate on second reading the following bill:

H. B. No. 165, A bill to be entitled "An Act to amend Article 1571 of the Penal Code of the State of Texas, 1925, by making further exceptions to Articles 1569 and 1570 of the Penal Code of the State of Texas, said exceptions being as to superintendents, matrons and nurses employed in orphans' homes, and to employee of any State eleemosynary institutions."

Read second time.

Senator Wirtz sent up the following amendment:

Amend H. B. No. 165 by striking out of Section 1 all the words following the word "about," in the first sentence, to the end of the sentence, and insert in lieu thereof the following:

"Such orphan's homes as are charitable institutions, not run for profit, and not operated by the State."

WIRTZ.

Read and adopted.

Senator McFarlane sent up the following amendment:

Amend H. B. No. 165 page 403 Senate Journal, Section 1, by striking the following words out of said Section: stenographers, pharmacists, telegraph and telephone companies.

McFARLANE.

The amendment was read.

Senator Wirtz moved to table the amendment. The motion prevailed by the following vote:

## Yeas—13.

Berkeley.	Patton.
DeBerry.	Small.
Gainer.	Stevenson.
Holbrook.	Williamson.
Hornsby.	Wirtz.
Miller.	Witt.
Neal.	

## Nays—8.

Cunningham.	McFarlane.
Hardin.	Moore.
Hyer.	Pollard.
Love.	Russek.

## Absent.

Parrish.	Woodward.
Thomason.	

## Absent—Excused.

Beck.	Parr.
Cousins.	Westbrook.
Greer.	

## (Pairs Recorded).

Senator Woodul (present), who would vote nay with Senator Martin (absent), who would vote yea.

The bill as amended passed to third reading.

On motion of Senator Wirtz the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 165 was put on its third reading and final passage, by the following vote:

## Yeas—25.

Berkeley.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Pollard.
Hardin.	Russek.
Holbrook.	Small.
Hornsby.	Stevenson.
Hyer.	Thomason.
Love.	Williamson.
McFarlane.	Witt.
Miller.	Wirtz.
Moore.	Woodward.

## Nays—1.

Woodul.

## Absent.

Westbrook.

## Absent—Excused.

Beck.	Parr.
Cousins.	Martin.
Greer.	

Read third time and finally passed.

## House Bill No. 25.

The Chair laid before the Senate on second reading the following bill:

H. B. No. 25, A bill to entitled "An Act authorizing the county board of trustees of each organized

county to detach from one and add to another school district territory contiguous to the common boundary line of the districts affected; providing for the adjustment of outstanding indebtedness; repealing laws in conflict, and declaring an emergency."

The Committee report was adopted.

The bill was read second time and passed to third reading.

On motion of Senator Small the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 25 was put on its third reading and final, passage, by the following vote:

## Yeas—26.

Berkeley.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Hardin.	Small.
Holbrook.	Stevenson.
Hornsby.	Thomason.
Hyer.	Westbrook.
Love.	Williamson.
McFarlane.	Wirtz.
Miller.	Witt.
Moore.	Woodul.
Neal.	Woodward.

## Absent—Excused.

Beck.	Martin.
Cousins.	Parr.
Greer.	

Read third time and finally passed by the following vote:

## Yeas—27.

Berkeley.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Hardin.	Small.
Holbrook.	Stevenson.
Hornsby.	Thomason.
Hyer.	Westbrook.
Love.	Williamson.
Martin.	Wirtz.
McFarlane.	Witt.
Miller.	Woodul.
Moore.	Woodward.
Neal.	

## Absent—Excused.

Beck.	Greer.
Cousins.	Parr.

**House Bill No. 217.**

The Chair laid before the Senate on second reading the following bill:

H. B. No. 217, A bill to be entitled "An Act prescribing the kind of tackle and method for taking fish in the fresh waters in certain counties and prohibiting all other tackle; prohibiting possession of any tackle not authorized by this Act within two hundred yards of any fresh waters mentioned herein; prohibiting the sale, offering for sale or having in possession for the purpose of sale of certain species of fish in said counties; providing a closed season or period of time when it shall be unlawful to take fresh water fish; making it unlawful to possess certain species of fish of less length than specified in this Act; prescribing a penalty; repealing all laws and parts of laws in conflict with this Act, and declaring an emergency."

The Committee report was adopted.

The bill was read second time and passed to third reading.

On motion of Senator Woodward the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 217 was put on its third reading and final passage, by the following vote:

Yeas—25.

Berkeley.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Pollard.
Greer.	Small.
Hardin.	Stevenson.
Holbrook.	Thomason.
Hornsby.	Williamson.
Hyer.	Wirtz.
Love.	Witt.
McFarlane.	Woodul.
Miller.	Woodward.
Moore.	

Absent.

Russek.	Westbrook.
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Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

Read third time and finally passed by the following vote:

Yeas—24.

Berkeley.	DeBerry.
Cunningham.	Gainer.

Greer.	Parrish.
Hardin.	Patton.
Holbrook.	Small.
Hornsby.	Stevenson.
Hyer.	Thomason.
Love.	Williamson.
McFarlane.	Wirtz.
Miller.	Witt.
Moore.	Woodul.
Neal.	Woodward.

Absent—Excused.

Pollard.	Westbrook.
Russek.	

Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

**Free Conference Committee Report.**

Senator Neal sent up the following Free Conference Committee report:

Committee Room,  
Austin, Texas, May 21, 1929.

Hon. Barry Miller, President of the Senate.

Hon. W. S. Barron, Speaker of the House of Representatives.

Sirs: We, your Free Conference Committee, to whom was referred

S. B. No. 13, A bill to be entitled "An Act relating to the State Board of Education; providing for the appointment of the members of said Board; prescribing their qualifications, terms of service and duties; authorizing them to appoint a State Commissioner of Education and upon his recommendation and nomination to set up a State Department of Education and appoint its staff; and, in general, authorizing said Board to assume and discharge the duties assigned by law to the State Board of Education and the State Superintendent of Public Instruction, etc., and declaring an emergency."

Have agreed to accept the House Amendments to the bill with the following exceptions: that the following lines contained in Section 1 are stricken from the bill:

"no member of said board shall be a resident of any county in which is located any one of the State supported institutions of higher learning."

2. The House Amendment providing that the textbook board shall not adopt any textbook that teaches that man evolved from a lower order or that the Genesis account of creation is not true.

The Senate Committee agreed with the House Committee to adopt the House provision of Section 6 of the bill instead of the Senate section. The section adopted reads as follows:

"The State Superintendent of Public Instruction shall act as Secretary of the State Board of Education, but shall have no voice in its deliberations."

NEAL,  
PATTON,  
MOORE,  
RUSSEK,  
WITT,

On the part of the Senate.

HOLDER,  
SANDERS,  
SHAVER,  
JUSTISS,

On the part of the House.

The report was read.

Senator Love moved the previous question on the further consideration of the report. The motion prevailed.

The report was adopted by the following vote:

Yeas—20.

Berkeley.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Small.
Greer.	Stevenson.
Hardin.	Thomason.
Hornsby.	Williamson.
Love.	Witt.
McFarlane.	Woodul.
Miller.	Woodward.
Moore.	

Nays—1.

Holbrook.

Absent.

Hyer.	Westbrook.
Pollard.	

Absent—Excused.

Beck.	Martin.
Cousins.	Parr.

(Pair Recorded.)

Senator Wirtz (present), who would vote nay with Senator Russek (absent), who would vote yea.

S. C. R. No. 14.

Senator Woodward sent up the following resolution:

Resolved, That the vote by which

H. B. No. 31 failed of engrossment on May 20th be reconsidered and said bill be recalled from the House for further consideration.

WOODWARD.

The resolution was read.

On motion of Senator Woodward, the resolution was laid on the table subject to call.

#### Bills Signed.

The Chair, Lieutenant Governor Barry Miller, gave notice of signing, and did sign, in the presence of the Senate, after their captions had been read, the following bills:

H. B. No. 128.	H. B. No. 165.
H. B. No. 157.	H. B. No. 164.
H. C. R. No. 7.	H. C. R. No. 8.
H. B. No. 158.	H. B. No. 25.
S. C. R. No. 13.	H. B. No. 35.
S. C. R. No. 10.	H. B. No. 160.
S. C. R. No. 6.	H. B. No. 196.
S. B. No. 13.	H. B. No. 217.
S. B. No. 11.	H. B. No. 104.
H. B. No. 156.	

At Ease.

On motion of Senator Moore, the Senate stood at ease.

#### Simple Resolution No. 28.

Senator Neal sent up the following resolution:

Whereas, Miss Willie Stephens, Director of Music in the Public Schools of Austin and Mr. Perkins, Principal of the High School, brought one hundred or more school children to the Capitol to sing "Texas, Our Texas," the State Song just adopted by the Legislature, and

Whereas, A piano was placed in the rotunda of the Capitol building where the singing took place, and

Whereas, "Texas, Our Texas" was sung and enjoyed by the large crowd, including members of the Legislature, and

Whereas, The Legislature desires to express to Miss Stephens and Mr. Perkins their appreciation of this courtesy, now therefore, be it

Resolved by the Senate of the State of Texas, That a letter of thanks be sent to Miss Stephens and Mr. Perkins and to the children singing the song, for their prompt response to the request of the Legislature, and the Secretary of the Senate is hereby instructed to send

a copy of this resolution to the parties mentioned.

McFARLANE,  
NEAL,  
GREER.

Read and adopted.

#### **Election of President Pro Tem.**

The Chair announced that nominations for President Pro Tem ad interim were in order.

Senator Pollard nominated Senator Neal.

The Chair appointed Senators Pollard and Miller as tellers to collect and count the ballots.

The tellers announced that Senator Neal had received 26 votes and the Chair announced that Senator Neal was duly elected President Pro Tem ad interim.

The Chair appointed Senators Witt, Woodward and Wirtz to escort Senator Neal to the platform where the oath of office was administered by Lieutenant Governor Barry Miller.

The Chair introduced President Pro Tem Neal who briefly addressed the Senate.

#### **Motion to Appoint Committee.**

Senator Witt moved that the Chair appoint a committee of three to notify the Governor and a similar committee to notify the House that the Senate had completed its work and was ready to adjourn. The motion prevailed.

The Chair appointed Senators Woodward, Hornsby, and Parrish to notify the Governor, and Senators Woodul, Patton, and Hardin to notify the House.

#### **Committees Report.**

The committee appointed to notify the Governor that the Senate was ready to adjourn appeared at the bar of the Senate and Senator Hornsby informed the Senate that the committee had performed its duty.

The committee appointed to notify the House that the Senate was ready to adjourn appeared at the bar of the Senate and Senator Woodul informed the Senate that the committee had performed its duty.

#### **Committee From the House.**

A committee from the House appeared at the bar of the Senate and

informed the Senate that the House had completed its labor and was ready to adjourn.

#### **Sine Die Adjournment.**

At 12:00 o'clock noon, the Chair announced that the hour had arrived when by resolution and the law of the State the Legislature should adjourn sine die, and he declared the First Called Session of the Forty-first Legislature of the State of Texas duly adjourned sine die.

### **APPENDIX.**

#### **Committee on Enrolled Bills.**

Committee Room,

Austin, Texas, May 21, 1929.

Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on Enrolled Bills, have had S. B. No. 13 carefully examined and compared, and find the same correctly enrolled, and have this day at 11:45 o'clock a. m. presented the same to the Governor for his approval.

WITT, Chairman.

Committee Room,

Austin, Texas, May 21, 1929.

Hon. Barry Miller, President of the Senate.

Sir: We, your committee on Enrolled Bills, have had S. B. No. 11 carefully examined and compared, and find the same correctly enrolled, and have this day at 2:45 o'clock p.m., presented the same to the Governor for his approval.

WITT, Chairman.

### **REPORT**

of

### **THE FISCAL SURVEY COMMITTEE**

of the

Fortieth Legislature of Texas

to the

Governor and the Forty-first Legislature

February 7, 1929

Senate Simple Resolution No. 10.

By Senator Neal:

Whereas, Governor Dan Moody in

his message to the Joint Session of the House and Senate on January 20, 1927 recommended the enactment of laws establishing a modern, uniform system of accounting and auditing of all State Departments and State Institutions; and

Whereas, It was necessary, in order that the Legislature could act intelligently in enacting such laws that a full knowledge of the facts relating to the systems of accounting now used in all departments of the State government and in all the State Institutions be acquired; and

Whereas, This information could only be obtained by an actual survey of the systems of business practices of all the departments and institutions of the State and activities in connection therewith; and

Whereas, The appointment of a Committee by the Governor to consist of two competent certified public accountants and one licensed lawyer, all of good repute and standing in their professions, and responsible citizens thereof, should make a survey of the systems of accounting and auditing used in all State Departments and Institutions and activities in connection therewith in this State, and all details necessary to make a complete and full report upon all matters and

things needed to be done in order to establish a modern, uniform system of accounting and auditing of all State Departments and Institutions; and

Whereas, Said Committee has made its survey and has submitted its report to the Governor of this State,

Now, therefore, be it resolved by the Senate of the State of Texas, that said report be, and it is hereby ordered, printed in the Journal of the Senate in order that the information gained and the recommendations made may be known to the Legislature as well as to the people of the State.

Read and referred to Committee on Public Printing.

Committee Room,  
Austin, Texas, May 4, 1929.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on Public Printing, to whom was referred, S. S. R. No. 10,

Have had the same under consideration, and I am instructed to make the following report:

That 500 copies of the Report of the Fiscal Survey Committee be printed as Supplement No. One to the Senate Journal.

PARRISH, Chairman.

#### **Report of the Fiscal Survey Committee of the Fortieth Legislature.**

Austin, Texas, Feb. 4, 1929. .  
To: Honorable Dan Moody, Governor of Texas:

And the Forty-first Legislature of Texas, in Session at Austin.

Your Excellency,

Mr. President,

Mr. Speaker

And Members of the Legislature:

We, your committee appointed under the provisions of a concurrent resolution of the Regular Session of the Fortieth Legislature, to make a survey of the several departments of State, State institutions and activities, with respect to existing fiscal conditions etc., which committee is commonly called the Fiscal Survey Committee of the Fortieth Legislature, do herein submit our report.

The said committee will be hereinafter referred to as "the Committee."

The text of the measure creating this Committee, in pursuance of which this report is submitted, is set out in full below:

#### **Senate Concurrent Resolution**

S. C. R. No. 17.

Whereas, The need of the establishment of a modern, uniform and co-ordinated system of accounting, auditing and financial reporting of the State's finances and fiscal affairs is a matter of common knowledge; and

Whereas, The Governor in his message to the joint session of the House and Senate on January 20, 1927, recommended the enactment of laws establishing a modern, uniform system of accounting and auditing of all State departments and State institutions, and

Whereas, It is necessary in order that this Legislature may act intelligently in enacting such laws that a full knowledge of the facts relating to the systems of accounting now used in all departments of the State

government and in all the State institutions be acquired; and

Whereas, This information can only be obtained by an actual survey of the systems of business practice of all the departments and institutions of the State and activities in connection therewith; now therefore

Be it resolved by the Senate of Texas, the House of Representatives Concurring:

That the Governor appoint a committee, to consist of three able and experienced business men who are responsible citizens of Texas, whose duties shall be as follows:

To make a survey of the systems of accounting and auditing used in all State departments and institutions and activities in connection therewith in this State, and all details necessary to make a complete and full report upon all matters and things needed to be done in order to establish a modern, uniform and safe system of accounting, auditing and financial reporting of all State Departments, and institutions, and when said committee shall have made said survey as contemplated by this resolution, to make a complete report of its findings to the Governor and the Legislature with its recommendations.

That said committee shall have authority to examine during reasonable business hours any and all books, records, accounts, systems of accounting and devices belonging to or relating to any department institution or activity of this State; and all State officers, heads of departments, institutions, bureaus and commissions and employees are hereby required to assist said committee when requested so to do in its labor, and furnish such information requested by said committee whenever possible.

Said committee shall have power and authority to employ and compensate a secretary, public accountants and other help as deemed necessary by it in performing the duties imposed upon said committee by the terms of this resolution, and shall keep a record of its investigations and of all funds expended by it and to whom paid, and the amounts thereof.

The said committee as herein provided shall make such recommenda-

tions as to legislation as may in its judgment be necessary to establish a modern, uniform system of accounting and auditing in all State departments and institutions.

The work herein provided for is to be a work of co-ordination and investigation of methods of book and record keeping, and in no case an audit of past transactions, nor to entail the expense incident thereto, but it is intended to develop a more efficient system of conducting the public business and safeguarding the handling of public moneys at a less expense to the State at present.

The committee herein provided shall meet within ten days of its appointment at a time and place to be specified by the Governor; and shall select one of its members as chairman.

Members of said committee shall receive as compensation such sums as may in the judgment of the Governor be reasonable and customary, not to exceed \$10.00 per day, with railroad fare, hotel, telegram, telephone and postage expenses incurred in the discharge of their duties, and shall be authorized and empowered to purchase such stationery and other supplies as may be necessary for the discharge of their duties.

All moneys authorized to be expended under this resolution shall be paid out of the appropriation for contingent expenses of the Legislature, provided that the maximum amount which may be so expended shall be Five Thousand Dollars.

Provided, further, that all expenditures of such committee shall be paid on sworn accounts of the persons entitled to such pay when approved as provided in the appropriation Act for contingent expenses.

The committee herein authorized shall be a committee for the Legislature to gather information and perform duties herein provided for and to the end that the Legislature will be informed as to proper laws to be enacted on said subject.

In due course the several persons appointed upon the Committee, to-wit: Geo. Armistead, of Harris County, S. H. Sanders, of Shelby County and Clifton H. Morris, of Tarrant County met at Austin and after taking the oath prescribed by law organized the Committee. Geo. Armistead was elected chairman.

Charles N. McClendon of Harris, County has acted as Secretary of the Committee.

The obvious intention of the measure quoted above, is that the Committee should proceed to the business of the survey by employing such clerical help, accountants and others as might be necessary to develop the facts desired. Accordingly the Committee took under consideration the employment of competent persons to do the work of the survey. The Committee just at this point, wishes to lay stress upon the fact that this survey is not a perfunctory task nor one that may be performed by so many clerks. It is a situation mixed with questions of accounting, law, the economics of public finance and government administration. It would be quite impossible that any person could render effective service in this project unless professionally qualified in the financial and accounting phases of state government administration.

The Committee received a number of proposals; some from individuals, and others from firms of accountants and systematizers—all eager to do the work, but not always offering assurance of fitness for the task. One fact that did much to slow down matters was the meagerness of the sum appropriated for so large an undertaking. More than one qualified proponent, upon learning the sum available, dismissed the matter. At length the committee had about decided to employ a certain firm of experts to make a study of the situation for a specified sum when the committee learned that the Contingent Fund of the Legislature, out of which the expenses of the survey was to be paid, had been exhausted, and this by agencies of the State Government other than this Committee, which agencies were authorized to spend money from the same fund. (In this circumstance the Committee felt that it had discovered evidence that the State had a ramshackle business system.) This Committee had up to that time caused to be spent out of the sum appropriated less than \$100.00—to be exact \$76.73. Some unimportant sums are due to the members of this Committee for services and expenses incurred in performing committee work.

However, the Committee is disinclined to let this extinguishment of its working fund, even though meager and insufficient in the first instance, deter it from reporting to the fullest extent possible on this highly important matter. The Chairman, therefore, with the acquiescence of the other members of the Committee, has undertaken to collect and present the following matters and things which are represented to be facts to the best of the Committee's knowledge and belief. It will be observed that the measure quoted in its entirety above, does not specifically confer upon the Committee the power to administer oaths. The Attorney General advises that it has no such power under this or any provisions of law. Hence, the Committee could hold no hearings nor compel any statements to be given under oath in the course of its inquiries.

The statements herein contained relate to a situation which is the outgrowth of years. Much has been contributed to its complexity by distant past and even recent legislation, having the best of purposes and in days when the administration of state finances were relatively simple. There appears to have been at least one effort in the past to improve the system—there seems to be little doubt that it failed. We are confronted with a condition requiring rectification, and it will serve no useful purpose to inquire into its origin or who was responsible for it, if indeed such a responsibility can at this time be cast upon any one at all. Therefore, the references herein made to incumbent officers or personnel of any state department or institution are wholly impersonal. The Committee is free of any purpose or desire to put anyone into a position of bad faith. The prevailing system however is deficient and we shall have to point out the deficiencies as we find them, regardless of any person who may be incidentally involved.

#### The Situation In Brief.

The State of Texas is entirely without a uniform or co-ordinated accounting plan or system wherein all of the fiscal affairs of the State and its various departments, insti-



tutions and activities are brought together.

There is no single agency in the State and no combination of agencies that is or are functioning to see that all of the existing laws relating to both auditing and accounting are being enforced. Similarly, when new legislation is enacted that carries with it either expressed or implied accounting or auditing provisions, there is no one discharging the specific responsibility of seeing to it that the new accounting requirements are met. Consequently, it is not surprising to see that many of the laws relating to both auditing and accounting are either being disregarded entirely or have been disregarded entirely for many years after they became laws. Also should laws that are being complied with at present be disregarded tomorrow or with the advent of another administration, there is none to notice or prevent such derelictions.

Not all funds rightfully a part of the State revenues are handled through the offices of the State Comptroller and through the Treasury, nor under the direction of the Legislature; and some so handled through the Comptroller's and Treasurer's offices are not regularly reported or deposited. This has particular reference to local funds at various institutions, the fees charged by such institutions, etc., which are not infrequently of such size as possibly to have effect upon legislative appropriations, provided the Legislature was aware of the true status.

During the administration of the Comptroller, the immediate predecessor of the present incumbent, some \$300,000.00 of gasoline taxes came into the Comptroller's office which became the subject of a law suit. An injunction was issued preventing the money being received in to the State Treasury, which under the provisions of law can be finally done only upon a deposit warrant from the Comptroller. Pending the determination of the suit, the situation was met by the Comptroller by depositing the money in the American National Bank of Austin. A receiver was appointed and a heavy expense was caused which operated against someone, either against the State or against others. The money remained on deposit at the bank

mentioned until only a few months ago. In the meantime the State lost the interest that would have accrued had the funds been in the hands of the Treasurer. Article 4354 in Chapter 2 of Title 70, Revised Statutes of 1925 provides the procedure that should be followed in the case of funds received for which the Comptroller is not able to issue a deposit warrant, but which upon delivery to the Treasurer is covered by a deposit receipt, there to be held until the disposition of such funds should be determined. It appears that the reason for the matter being handled as it was, was that there was no one in the Comptroller's office who knew how else the money could be handled, being simply unfamiliar with the deposit receipt law above referred to. This was, of course, an unusual incident, but it is reasonable to suppose that there are others which have occurred during the incumbency of one officer which remained unadjusted in this detached sort of position over into the term of his successor. If such occurrences are not recorded on the State's books in money, which the Committee has reason to believe is the case, it is an extremely hazardous practice to merely depend upon a letter file and court records for a final accounting.

The Committee finds other departments, such as the Board of Water Engineers and the Secretary of State making use of bank accounts for the deposit of funds held in suspense. Current press news is to the effect that the Commissioner of the General Land Office is being complained against before a Legislative Committee for some such practice. While the Committee does not say that this method of handling suspense funds has resulted in wrongdoing, it is evident that even at the present time, the law provides a different and a better method. And again we come to the proposition that the State has no fiscal officer whose duty it is to see that all these suspense matters and money connected therewith are properly accounted for and finally disposed of.

No State Departments are being audited at all, or, at least, if audits are being made, they are not made by representatives of a State auditing department or, with possibly one

minor exception, by a person not appointed by the same authority that is responsible for the work under examination. The exception referred to is the Penitentiary System.

Various institutions of the State do undergo audits by independent practitioners, or public accountants, who are selected, engaged and are acting for the heads of the various institutions. These audits rarely, if ever, come to the attention of the public or find their way beyond the institutional heads who have employed the auditor. If the reports contain criticisms of existing administration, they are lost in the smother of Board matters, and there is no assurance that they will ever fall into the hands of authorities above the institutional heads or that any of the things criticized will be acted upon correctively. Such work should be done by some agency of the State in order that every institution might have the benefit of the experiences of all the others and in order that comparative statistics might be compiled and uniform and standardized accounts and practices be adopted and enforced.

Concerning periodic audit, the Committee would make plain its opinion that this should be performed in all departments by an auditing and accounting department of the State.

Several of the departments have gone to great pains and expense to have designed and put into operation systems of accounts. No matter how good or how adequate, no one can tell whether they will survive. This is so because, when administrations and employees change, there is no agency to see that the accounting systems will remain intact and perform their functions, since many political officers look upon such systems as little more than something providing distributable patronage.

All uniform and co-ordinated accounting systems reveal former duplications of effort and consequent expense, and they provide many opportunities for economy by eliminations of duplications of work, duties, travel, and purchasing of records. Practically all departments and institutions keep accounts, so that records of similar or identical character, and frequently of a single design of a printed form or record would

serve them all. Yet there are almost as many separately designed forms and records as there are institutions, all printed in relatively small lots at several times the cost of one large printing of a standard uniform design.

Having no co-ordinated system of accounting, the benefit is lost of one of the most effective means of locating and preventing duplications of expense.

While supposedly and nominally operating under the "budget system," there is no actual complete budget system that records and accounts for both prospective and actual revenues and expenditures, serving to keep the expenditures within the revenues and to prevent the contracting of liabilities in excess of either constitutional or statutory limitations. No budget system exists nor anything resembling one by which expenditure is subjected to executive control or by which, at any given time the approximate financial position of the State may be determined—nothing to reveal such highly important facts as the unrealized portion, of the estimated revenue to which legislative appropriations were applied to determine the tax rate, or the unexpended balances of appropriations and the encumbered and unencumbered portion thereof, all of which forecasts what may happen at the Treasury. The only thing that may be regarded as reasonably certain is that usually once a year about September 1st, the General Revenue Fund at the Treasury is exhausted. And then the State's obligations go unpaid until incoming taxes of the succeeding year extinguishes the deficiency.

The plague of an exhausted treasury runs back into time wherein the memory of man runneth not to the contrary. As far back as 1881, there was a deficiency in the General Revenue Fund at the Treasury. Some members of the Legislature conceived the idea of covering the deficiency by borrowing from the school fund its ready cash, giving the school fund in return, a form of interest-bearing State bond. A bill was introduced to that effect and, if it had become a law, the Permanent Fund of the University and possibly that of the Free Schools would have been then delivered over to the Gen-

eral Revenue Fund and that form of State obligation would have taken its place. Oran M. Roberts was at that time Governor, and when he had explained the absurdity and the injustice of such a measure, it was dropped. Later, in 1889 this financial fallacy again appeared in the Legislature, and the law was passed under which during the years 1890, 1891, 1893, 1906 and 1915 various of these bonds, known as manuscript bonds, were issued in exchange for school funds, so that at the present time there is in the University Permanent Fund \$625,000.00 in these bonds. In addition to these holdings by the University Permanent Fund, the official reports from the accounting officers at Austin indicate that there is approximately \$1,750,000.00 in manuscript bonds held in like manner by the Free School Permanent Fund. It is an interesting fact, that while the State has been paying interest of these bonds regularly, no steps whatever have been taken to pay these borrowings back to the funds to which they belong. Moreover, the manuscript bond law is still in the statutes, and it has been but a little while since a predecessor of the present Governor was proposing to meet a treasury deficiency with another manuscript bond in exchange for several millions of University Permanent Fund money, newly accumulated from oil royalties.

These facts are mentioned to show that for many years the State has been undergoing with noticeable regularity the troubles of Treasury deficiencies, and second, that there is not now and never has been a fiscal body or fiscal officer of State who feels charged with the duty of bringing to the attention of the Legislature this manuscript bond matter and other matters of equal importance.

Further on the matter of State bonds. The Committee is informed and believes, and upon such information and belief, so alleges the fact to be, that the Free School Permanent Fund is the holder of Penitentiary System and/or State Railroad bonds in the sum of several hundred thousand dollars, on which the State has defaulted in both principal and interest. The State of Texas may not sit back in the position of an indulgent creditor—the State of

Texas is not the creditor but the debtor, and in the circumstances a defaulting debtor, the debt being to its ward, the Permanent School Fund. And this brings us to the latest question of the day—the proposal to issue bonds for the construction of highways to the extent of some millions of dollars. What bearing will this unenviable record with respect to State bonds have, when and if issues of Texas State Highway bonds are offered for sale? With that question, this Committee is not concerned, but points to this fact that these obligations last mentioned have lain there just like the others with no one to give consideration to their eventual extinguishment; no one to present them for biennial appropriations, the whole or in part. It cannot be denied that this use of permanent school fund money by the State for its current purposes, at whatever rate of interest, shuts out just so many dollars of investment in the bonds of school districts, which districts are entitled, in the sale of their bonds, to first call upon the cash in the Permanent Fund. It is not thought that any will contend that these borrowings should not be paid back by the State to the funds to which they belong, and this for reasons that are perfectly plain. Upon whom then does the duty rest to put these particular matters into the course of adjustment? Upon the Treasurer? Upon the Comptroller? Upon the Board of Education? Such an inquiry of any of these agencies of government would be useless, for there is not one of these, nor any others who have touched the transactions from the beginning to the present time, who cannot with good reason declare it is no duty of his. The plain fact may just as well be admitted that, notwithstanding a wealth of law regulation, the State has no fiscal structure definitively joined together by law with the duties thereof resting upon a responsible fiscal officer.

The difficulty and uncertainty under which a Legislature and Governor may, in these circumstances, undertake the biennial task of the appropriation bills ought to be easily seen. The injustice and the unfairness to which every employee and every seller of goods and supplies to

the State is subjected by these recurring deficits are beyond question.

#### The Object to be Attained.

Financial administration is a public duty and a task which is imposed involuntarily upon a State and concurrently with its creation and existence. Current audit and examination of its financial transactions and the keeping of accounts are a part of that task. Periodic audit and review is comparable to the exercise of police power and is in essence not different from any other peace-time measure of public safety.

Considering the situation briefly described in the preceding section, the thing needed to be done is such a co-ordination between the several departments as will bring the scattered State establishments into contact with a central auditing and accounting office at the capital to which their accounts will be joined to such an extent as may be deemed practical and necessary to a supervisory relation, and for the development and operation of a budget system. We will discuss the budget system more at length herein.

Auditing and accounting to which reference is made in the Fortieth Legislature's concurrent resolution are necessarily the chief factors in the improvement to which that measure is directed, but neither of them is per se the object sought for. Each of them is a means to an end, and that end should be a realized benefit. This thing must go farther than the mere idea of an army of clerks wading indifferently through tons of vouchers; it must go farther than the mere writing up acres of figures which mean nothing, in books which are never looked into. Uniformity in auditing and accounting in so diversified a group of activities can be carried out only as to fundamental objects. Uniformity in many things, the presentation of disbursement vouchers, for example, is quite impractical—the Highway Department would flounder in endless difficulty if it had to use exactly the voucher system of the University, and the reverse would hardly be deemed desirable. Absolute uniformity in such non-essentials might be instituted, but if the work of co-ordination—the tying of the units into the central office of audit and fiscal control—

were not accomplished, the situation would remain practically unimproved.

#### The Center of State Finance.

The final execution and recording of the financial transactions of this State, as of most other states, the receipt and expenditure of money are by the nature of things accomplished through the offices of the Comptroller of Public Accounts and that of the Treasurer. With the passage of time and the growth of the details of financial administration, they have come to be regarded as, and are, the center of the State's finances. After the example of the Colony of Virginia the incoming states of the Union, one after another have provided for a Comptroller (sometimes call an Auditor) and a Treasurer, each elected by popular vote. Texas has had these two officers since the days of the Republic and the incumbents hold office at this time under the Constitution of 1876. Of course, a Treasurer and a Comptroller, or Auditor, are necessary officers to State Government.

Their offices are purely administrative and although of constitutional origin neither of them holds nor exercises any constitutional power. They do possess under the Constitution the vested right to hold their offices during the period for which they were elected or appointed and to receive the emoluments thereof. Section 23 of Article 4 of the Constitution provides that each shall "perform such duties as are or may be required of him by law." Agreeable to this provision of the Constitution the duties of the Comptroller are set out in Chapter 2, and the duties of the Treasurer in Chapter 3 of Title 70 of the Revised Statutes of 1925.

This reference to the law is for the purpose of showing that the present duties of either of these officers and/or the procedure, systems, accounts and anything whatever relating to the conduct of their offices, are fixed, not by the Constitution, but by the Statutes, and may be changed by legislative enactment. It may be added that the duties of each of these officers have in fact been thus changed and added to during the past fifty years.

And yet while their duties are

those prescribed by Statute their official positions are constitutional. Thus in the event of a specific violation of statutory duty the only remedy of an aggrieved citizen would be mandamus proceedings, which have at times been resorted to, but in the event of habitual or systematic disregard of statutory duty the only remedy would be impeachment or possibly quo warranto proceedings.

While the last mentioned situation appears not to have arisen in the past, this serves to show the difficulty of controlling a recalcitrant in one of these elective constitutional offices and the impotence of any officer of State other than the judge of a court of competent jurisdiction to bring him to terms. Running a government, however, by mandamus proceedings cannot successfully be done. Wherefore there has probably grown up around the fact of constitutional origin the erroneous idea that these two officers may interpret the law relating to their official duties to suit themselves or observe it as they please. At any rate it ought to be perfectly plain that one of these elective constitutional officers may with impunity disregard any law governing the conduct of his office so long as nobody's toes are trampled upon, or disregard any law governing his relations with another constitutional officer so long as that other officer does not complain.

To illustrate a dereliction of official duty prescribed by the Statutes, we quote below, in full, Article 4366 in Chapter 2 of Title 70, page 1165, of the Revised Statutes of 1925, the chapter relating to the duties of the Comptroller of Public Accounts:

"To Examine and Cancel Warrants.—The Comptroller shall examine the disbursements of the Treasurer at the end of each quarter, and shall, together with the Treasurer, cancel the warrants which have been paid in such manner as to prevent their future circulation, and shall examine if the receipts acknowledged by the Treasurer during the quarter correspond with the deposits, and if the balance of money reported to be in his possession is actually in his hands."

The duty thus required of the Comptroller is, in plain language, that of auditing the Treasury. The

Committee sees in this provision of law no unreasonable or impractical requirement. Known as an internal audit, it would be surprising that anyone should regard it as other than the most fundamental, customary and absolutely necessary procedure that can be devised for safeguarding the Treasury. The Committee's inquiry has shown that this provision of the law has not at any time been carried out by the several Comptrollers who have occupied that office since the day the article was written into the Statutes.

In this connection and as bearing upon the danger of such omissions, we submit below a news item recently published in Texas newspapers:

#### STATE FUNDS LOST

Utah Treasurer Confesses He Embezzled \$110,000

By United Press.

Salt Lake City, Utah, Dec. 29, 1928.—David Pugh, chief deputy State Treasurer, has confessed that he embezzled \$110,000 of State funds and lost it all on horse races, Sheriff Patten said today.

Patten spent two hours last night with Pugh in county jail, where Pugh was held on an open charge pending filing of formal charges when an audit of the Treasurer's accounts will be finished.

"How did you get away with it?" Patten asked Pugh.

"It was easy," replied Pugh, according to Patten. "The books had not been audited since 1921."

Again, Article 4345 in Chapter 2, Title 70, on page 1158, of Volume I, Revised Statutes of 1925 reads:

"Account of Comptroller.—The account of the Comptroller against the State shall not be passed to the Treasurer until approved by the Secretary of State."

which means that the Comptroller may not, under the law, solely approve the expenditures of his own department but that they must be submitted before payment to another and disinterested department for approval as to their regularity, which, needless to say, is a wholesome provision and should be observed. We are informed that this procedure is not followed.

If, upon inquiry made hereafter by the Legislature of the officers concerned, it should be found that the above described auditorial duties are being fully carried out and that the accounts of the Treasury are being properly audited, the question will still remain as to how long such correct procedure would continue beyond the expiration of the incumbency of the present accounting officer. If the work has been shirked and the law disregarded in the past, it may as easily be done in the future, and the point is made that while these provisions of law do exist, there is no agency of government charged with the duty, and the power of enforcing their observance.

The instances cited above relate to specific requirements of the written law. What about procedure which is implied only by the circumstances and not covered word for word in the written law? It should be recognized that rules of fiscal procedure have to be written in general and fundamental terms and that it is not practical to iterate every detail nor is it possible to make them speak for measures enacted in the future. They should, therefore, be followed in the spirit of the fundamentals contained in them. The instance first mentioned above which embraces, or should be construed to embrace, every feature of Treasury audit, may be considered to include a number of things not otherwise specifically mentioned, or such as may have come into existence subsequently to the enactment of Article 4366 above cited. One of these is the following:

The allotment of funds to depository banks which originated in the Acts of the Legislature of 1923, is the function of the Depository Board of which the State Treasurer is a member and Secretary, but the actual detail of extending the deposits and collecting back the principal and the accruing interest is in the hands of the Treasurer. Years passed without an audit by the Comptroller nor by anyone else not connected with the Treasurer's office, at any time, to determine the status of the principal advances so made, nor to determine if the interest collected is more or less than the correct amount due the State and according to the terms of the allotment, nor was the correct-

ness of the distribution of such interest to the credit of the various funds involved verified.

Considering the isolated position of the office of Treasurer and the present indefinite and incomplete requirements of legal regulation, it is not impossible that the Treasurer might with actual success refuse to permit the Comptroller to audit these transactions upon the grounds of his constitutional or legal independence, or upon the proposition that the written law nowhere required the Comptroller so to do. And on the other hand the Comptroller might take the position that such an audit was not specifically required of him and refuse to perform it. So much for the incompleteness of the law, and even if it were not so, and the requirements were written into the law with the utmost particularity, who at the present time would discover the dereliction, and having discovered it, have the power to enforce observance? It will be no answer to say that the Governor is the executive officer sworn to enforce the laws and that he should compel the observance of the fiscal laws along with all others. In the first place, the whole financial establishment of the State is loosely held together and the Governor has no machinery to give him knowledge of such infractions; and furthermore, should he have such knowledge and should he try upon his own initiative to force a correction of such palpable neglect and violation of law, the first reply that would come from such an effort would be that the Governor is trying to browbeat a constitutional officer or usurp the functions of a constitutional office other than his own.

#### The Board of Control.

The Board of Control was created under the Acts of the Legislature of 1919. As the law now stands, the Board, with the exception stated below, has no connection with the work of auditing State institutions or any department of State Government. Its functions do not exactly bear out its name. A perusal of the caption of the Act by which it was created discloses that there was some intention at the time of its enactment to include among the Board's duties that of a general supervision of State ac-

counts, but nothing of the kind was written into the law, and consequently no work of that sort is being done, or can be done, under authority by that body. The Board does maintain a small staff of auditors or examiners who periodically make some sort of review of the accounts of the several eleemosynary institutions over which the Board exercises control.

The nature and extent of the Board's duties and operations are, moreover, such that it could not properly exercise the function of audit and examination for the whole State structure, and this chiefly for the reason that its operations include such matters as make it necessary that its own accounts, records and official acts should be audited, which needless to say is not being done. This refers particularly to the extensive transactions in its Purchasing Division and the receipts and expenditures and disposition of local funds at the several institutions it manages. The Statutes of 1925 do not specifically mention the institutions to which its authority extends, but it is understood that these number about fifteen.

It is barely possible that that Legislature which created this Board, at one time had in mind the development within the Board of a substantial control of State finances, but it is pointed out that no such end has been attained. The control it exercises over expenditures is limited to the purchasing of material and supplies for all the departments, institutions and activities of the State, the Penitentiary System excepted. The nearest this department comes to financial control of anything is to buy the best for the least money, and in doing so, to be governed by the limits of legislative appropriations, or other lawfully available funds.

This statement of the Board's functions is made for the purpose of making it clear that it does not perform any acts of actual financial control. Among other things, it prepares an extensive statement of proposed appropriations for each biennium, which is submitted to the Governor and the Legislature, and which relieves the Governor of a detail work formerly performed by his office. This document is called a budget, and it generally has the form and substance of one, containing

among other things an estimate of revenue available for appropriation. In the work of preparing this document applications are received from the various departments and institutions setting out their needs, and much time is given to hearings before the Board upon this subject with the various departments. The final result is its recommendations for the biennium, but except as to the detail and the facility of gathering together of data, their recommendations are of no force and are of scarcely more practical value than the gathering together of some sort of figures approximately the wishes of the various department heads or their requirements. The final word, as is well known, rests with the Legislature and the Governor.

Under the budget system, hereinafter proposed, the Board of Control should be relieved of this duty of preparing the so-called budget, and that work turned over to the Auditor of State as Ex-officio Secretary of the Budget Committee.

#### The Comptroller's Office.

The Comptroller, once solely auditor and accounting officer in accordance with the relatively simple needs of the State's financial establishment, now has a multitude of administrative duties which have practically changed the character of his office. Successive Legislatures, in the enactment of various laws, have placed upon the Comptroller duties which do not comport with the true character of his office as originally designed. In the performance of these duties, he is the collector of several millions of dollars each year, and in the doing of this, his stewardship is without any sort of auditorial review, which unquestionably he should have from some source. The law, for example, makes him the collector of the gasoline tax, gross production tax on oil, tax on sulphur production, certain occupation taxes, inheritance taxes and probably some others of which this Committee does not know. These are matters which the Comptroller, in the fitness of things, ought to be required to and empowered to audit and gather into books of account, but should not handle as a collecting officer.

With respect to the collection of taxes through tax collectors, it has

always been the Comptroller's function and it should so continue until changed, to audit and account for the tax rolls sent in from the various counties, to effect settlements with the tax collectors and record and account for the exceedingly large record of delinquent taxes. With respect to these dealings with tax collectors, of which there are undoubtedly not less than 250, there is an immense detail and the revenue involved runs into many millions. He handles, but should not, much of this money. We have reason to believe that the difficulties of such a task are heightened by the fact that the Comptroller is an elective officer who is dependent not a little upon the friendship and political support of these and other persons—bondsmen of tax collectors, oil, sulphur and telephone officials and others—whose accounts must pass under his review. He has also, official contacts in which he similarly represents the State with tax assessors, sheriffs, and in a small way, with county treasurers, each equally numerous and as politically powerful as the class first mentioned. It would be rather remarkable if, in such circumstances the Comptroller were found to have rigidly enforced the law dealing with these people. It is outside the scope of the Committee's instructions that it should attempt to learn whether the Comptroller does or does not, and it has not done so. At any rate the Committee believes the interests of the State should be transferred from this officer to another, an appointive one, wholly free of conditions which produce constraint.

The co-ordination of an accounting and auditing structure could not be accomplished without (first) a survey of the various State activities and a consideration of their particular accounting needs in the minutest detail, and (second) the designing and installation of a system. Such a constructive work could not be done effectively short of eighteen months or two years, considering the training of employees, etc. The duty of similar work has for decades been placed upon the Comptroller, but the work has never been done. Such a thing is at this day not to be thought of. Were a particular Comptroller to be given an appropriation for and

charged with a definite responsibility for doing such a work he could not discharge the responsibility because of the fact that his term of office would expire almost immediately upon the installation of the changed system, and if not re-elected, there is no assurance that the newly elected Comptroller would undertake to carry out the new plans or that he would not in pursuance of the prevalent system of political patronage deliver it over to a staff of untrained employees who could not, even if they would, operate it to the desired and necessary ends.

The desired features of co-ordination, uniformity, and perpetuity of such work can be secured only when there is a stable organization directed by a man who must have prescribed training and experience, whose pay and tenure of office will be attractive to persons of ability and proven accomplishment, and whose selection and retention in office shall be so far removed from political considerations and incumbent administrations that he can act and criticize freely and impartially.

The facts are that the duties now outlined by law for the Comptroller have never been, cannot, and doubtless never will be satisfactorily performed for more than a passing moment by an elective officer. The very means of his choice from among an array of candidates who merely want the office and need a job, and who do not possess nor are required by law any particular qualifications of training or experience as a condition precedent to election and induction into office, prevents the securing of more than an occasional man of outstanding ability.

The framers of the Constitution of the State of Texas in making provision for the Judicial Department and with particular reference to the Supreme Court took care to provide that 'no person shall be eligible to the office of Chief Justice or Associate Justice of the Supreme Court unless he be, at the time of his election, a citizen of the United States and of this State, and unless he shall have attained the age of thirty years, and shall have been a practicing lawyer or a judge of a court, or such lawyer and judge together at least seven years,' and with respect to the Judges of the Courts of Appeals,



Civil and Criminal, and the District Courts, similar qualifications were specifically required. It is not blamable upon the framers of the Constitution, but it is nevertheless a fact that no qualifications whatever were specified for the now highly technical office of the Comptroller of Public Accounts further than that he shall be a citizen of the United States and of the State of Texas, and that he shall have never fought a duel. Such, however, are the conditions under which persons seek and hold this office. The economic conditions and the relatively small size of the public business which originally made it possible for a man of no special qualification to hold the Comptroller's office have changed to such an extent that it is no longer possible to conduct the public business without some guarantee of administrative ability. And it is a striking fact that whereas our judicial system functions with recognized adherence to fundamental principles and proper procedure, we are, in our financial system, forever dragging a ball and chain knowing not whither we are bound.

It is the simple truth that our troubles with accounting and auditing and much of the lack of co-ordination in other ways always have centered just here—as they always will, as long as the situation remains as it is. The most perfect accounting system, if installed under the present plan of organization would be wrecked, unrecognizable, and ineffectual in half a dozen years.

There, is, however, no practical need for the abolishment of the office of Comptroller of Public Accounts, since there is an abundance of things that officer may do apart from the auditing and accounting, which it is desired to improve, which will enable such officer quite fully to earn the meagre salary allowed him by law. The thing to be done, therefore, is to divorce this officer from the duties now being and hereafter to be performed in connection with the operation and desired reorganization of the State's financial system.

#### The State Treasury.

This department's position in the scheme of things, present and pros-

pective, is not such as to call for any fundamental change. Its principal need at the present time and for some years past, is that of examination which should be thoroughly done and with scrupulous regularity. Conceivably, this duty should be performed by an auditing officer of the State. It is more than absurd that the transactions of this office should not be reviewed oftener than once in about every ten years, thus putting the Treasury in the meantime in the position of a bank that is never examined. In times past this failure has resulted in scandal. Professional accountants have been called in at long intervals at heavy expense and with doubtful results. The more distant the date of a given record the more difficult it is to review it intelligently and fix responsibility.

The office and all that goes with it, cash, securities and other things of value representing the public treasure, and things held in trust under provisions of law for which the State is morally responsible, if not legally liable, running into immense sums hundreds of times the size of the Treasurer's bond, are from time to time transferred from an outgoing to an incoming Treasurer with but little if any more formality than would occur in the case of a county treasurer. No accounting officer of the State is present; no audit is made; no determination of the past stewardship of the outgoing officer nor any fixing of present responsibility upon the incoming one; the two persons give and take receipts in such manner as they see fit for their individual protection, and the State as a sovereign entity, interested to the last degree, simply stands by in the rather ridiculous position of a helpless onlooker. If the question is asked: who in such circumstances represents the sovereignty of the State, the answer is: nobody. Eventually that sort of procedure in which the State does not take a hand is going to lead to trouble of the first class.

Much can probably be done to improve the Treasury's internal procedure and safeguards as a part of the work of co-ordination and without disturbing recognized procedure nor very greatly, if at all, increasing present personnel. One thing of high importance is that the Treasury

should render a statement once a month, after the fashion of the United States Treasury, to every department or institution for which it carries on its books a current fund, that is to say a fund against which warrants are drawn and into which deposits are made. Such a statement is comparable to a bank statement, except that inasmuch as it cannot be accompanied by canceled warrants the numbers of the warrants are shown against the amounts. Otherwise it shows the beginning balance, the deposits added during the month, the warrants paid during the month (with numbers and in detail) and the balance at the Treasury to the credit of the account at the end of the month (or day). Beyond this the co-ordinated system would require the department or institution to which such statement is sent to reconcile it with its own books stating the outstanding warrants or other items that represent the difference, if any, between the balance shown on the Treasury statement and the balance shown on its own books and then transmit the statement with such reconciliation to the Auditor of State. (Reference is made further herein to this officer). In no other way may any institution be assured of its actual standing at the Treasury; in no other way may errors and omissions be discovered and corrected.

In the case of the Highway Department, for which warrants number many thousands each month, the diligence of that department has resulted in the daily procurement of a list of all warrants paid by the Treasurer. This list is only an informal adding machine tape, which, while falling far short of what is really needed for an effectual reconciliation of cash balance, is yet invaluable. While this makeshift is unbusinesslike and unsatisfactory to the last degree, it is better than nothing at all—which, we are informed, is exactly what other departments get, except for some occasional statements.

Honesty and a reasonable amount of intelligence being presumed, the office of the Treasurer does not require a man of special business qualifications and the hit and miss system of selecting the Treasurer by popular vote will serve all purposes

for a long time to come, provided, there is created an arm of government with the strength to enforce the rules of the co-ordinated fiscal system, and which will subject the Treasury to regular examination.

The laws outlining the Treasurer's duties should be re-written and, in doing this, thought should be given to the breaking down of his virtually impregnable isolation, which, if continued as it now is, would beyond question prove to be an ever present stumbling block to effective business administration. Conceivably, the best way to accomplish this would be to put his actions and the standards of administration of his office more directly under the survey, control and responsibility of the Governor, subject however and of course to the provisions of the law relating to the Treasury.

#### Concerning Remedies.

The matters mentioned in the foregoing pages are submitted as typical of many others which the Committee has reason to believe exist, but which for the lack of resources it has been unable to discover and state with particularity. What has been said, is, in its opinion sufficient to evidence the breakdown of the auditorial function and much of the useful features of practical and serviceable accounting. The absence of financial control is not to be blamed upon the present incumbents in the two offices mentioned, nor upon their predecessors in office, since past legislatures have made no provision for budgetary administration nor have they, apparently, given its true elements any consideration. However, the fact is evident and continues to be so with increasing force, that our fiscal administration is a hodge-podge of blundering inefficiency and archaic methods which does not comport with an establishment so large as the State of Texas.

Frankness therefore impels us to point out the source of the trouble and say that these tremendous affairs which center in the Comptroller's office never can be successfully administered by an elective officer, subject to the exigencies of politics; not required by law to have special fitness for the position as a condition precedent to election and qualification; enjoying practical im-

munity from recourse by any executive officer for dereliction of duty. Not until all those functions of this office which relate to auditing, accounting and financial control are transferred to an appointive officer, removable for cause by constituted authority, the basis of whose tenure of office is efficiency and thorough administration under the law, will this intolerable condition come to an end.

There are three distinct divisions of the situation, two which need correction and one which needs development, and it is with respect to these the Committee makes its recommendations.

The first of these is Co-ordination which is the work of bringing all the departments of government into a fiscal system, fixing their responsibility to keep their accounts and make their reports and to establish the proper contact for each of them to the central accounting office to be in charge of an appointive officer.

The second is the establishment of a thoroughgoing Accounting and Auditing system, which will not only perform the work of examining into the wholeness and validity of expenditures as is now partially done, but will extend the supervision of the accounting officer and his authority to make periodical examinations of the accounts of all departments, and will require him so to do.

The third is the establishment of a system of Financial Control otherwise called the Budget Administration and the creation of the necessary personnel and accounting machinery to make it effective.

It is unavoidable that legislation will have to be enacted to accomplish these ends. And since such legislation would be chiefly for the purpose of making effective all the details of the new arrangement, it will be necessary that such details be first worked out and a complete financial structure designed before any attempt is made to cover them by provisions of law. It will be necessary also in the doing of such a work, that full consideration be given to the proper handling of those features of the public business which in principle and under public policy are not subject to change, as for example, the principles of the permanent school funds and the annual

distributions to the public schools. Also the accounting detail to be prescribed and later made operative under fiscal laws should give due consideration to existing laws relation to such matters as Confederate Pensions and Free Text Books, and regulations should be laid down in such a way that the interest of the beneficiaries of these laws should in no wise be impaired. Likewise due consideration should be given to the peculiar financial position of the Penitentiary system which is and has been a rather unusual and vexatious one and may continue so in the future. Added to these considerations is the task of sorting out and providing for the vast details of present procedure. Some of these may be found to be useless and entitled to discard, others to be continued and possibly amplified and improved in the interest of the public service, but in neither case should a decision be made without the utmost consideration of all present and possible future needs. In all such matters and through the entire work of the reorganization herein recommended the body having it in charge should have the advice of the best accounting talent procurable and legal counsel of their own choice.

It would be quite impossible for such change to be effected without necessary enactments by the Legislature to make it operative; it would be quite out of the question for the Legislature to give the matter of reorganization prompt consideration satisfactory to itself, without the whole details of the plan of operation worked out and submitted and ready for adoption or alteration. Hasty action upon so extensive and complicated a subject cannot possibly accomplish the desired ends. It is, therefore, recommended that the body to which this work should be committed be provided with the necessary funds and authorized and directed to employ and make use of accountants, systematizers, economists, lawyers and such other persons of special qualifications necessary to complete the work of: (a) co-ordination, (b) creation of a department of accounting and auditing and (c) the institution of a budget and a system of budgetary control, and that, upon the completion of the work they submit to the 42nd Legis-

lature the full changes, with a complete draft of the rules and regulations necessary to be enacted into law by the Legislature to make the changes legal and operative, including the institution of the budget control system.

#### **The Committee's Recommendations.**

The Committee recommends that upon the determination of the extent of the changes in this manner to be effected, there be a revision of the law prescribing the duties of the fiscal officers herein referred to, to take the place of those now contained in Chapters 2 and 3 of Title 70 of the Revised Statutes of 1925 and that the same be so written that upon becoming a law the revision will comprise a complete fiscal code with the scattered provisions of the statutes at present applying to the offices of the Comptroller and the Treasurer gathered together and restated in the new draft. The fiscal code thus written should embrace all the laws necessary for the institution of the Budget and the creation of the Budget Committee, hereinafter described which shall have power to exercise control over the financial transactions of all departments, offices and institutions except the judicial and legislative departments.

The Committee recommends that there be created the office of Auditor of State, an appointive office; the manner of the appointment of which officer being hereinafter set out; to take over from the Comptroller of Public Accounts all of the duties imposed by law upon the said Comptroller at the present time which relate to accounting, auditing, the issuance of warrants on the Treasury for receipts and expenditures, and the conduct of public finance, leaving incumbent upon the Comptroller only those duties not taken over by the Auditor of State; the delivery over by the Comptroller to the Auditor of State of all records, books and accounts past and present, desks, office furniture and accounting devices necessary to the carrying on of the business thus transferred together with such division of space now occupied by the Comptroller's office in the Capitol building as will permit room for the

organization of the new office, and leave the Comptroller with an office and necessary equipment for the performance of such duties as remain to him or be hereafter assigned to him by law.

The duties of the Auditor of State should be in fact and in law, the duties of an auditor and chief accounting officer of the State with the power of examination over all departments; the duty of reporting to the Governor all derelictions of fiscal duty or infractions of the fiscal laws by any department or department head; the operation and maintenance of the general system of accounting and reporting to be outlined by the Board of Fiscal Advisers and by the Legislature enacted into law; the auditing of all revenues and other income of the State and all disbursements, no money to be received into the Treasury or paid therefrom except upon warrants issued by him; to have power to withhold the issuance of his said warrants in any circumstances deemed by him and/or on the advice of the Attorney General to be not in accordance with the law. He should be forbidden under definite provisions of law to receive or handle any of the State's money whatsoever, except in emergencies and provided that in such emergencies his conduct shall be prescribed by law, to include an immediate declaration under oath of the circumstances of the emergency. He should be designated by law the secretary of the Budget Committee, without vote, and in connection therewith to operate the necessary accounting system within his office to provide the Budget Committee with the necessary information from time to time to enable it to administer the Budget, the said system to be organized and called the Division of the Budget. He should be appointed for a term of two years and serve until reappointed or until the appointment of his successor, in the manner herein described. He should receive a salary in such sum as may be fixed by the Legislature in the act creating his office. He should give a bond payable to the Governor through an acceptable bonding company in a reasonable sum.

For the purpose of removing the

Auditor of State as far as possible from the influence of politics and constituting him an independent officer owing no political obligations, but situated, required and empowered to administer his office with respect solely to the provisions of the law, the Committee recommends that he be selected and appointed in a manner similar to that by which the presidents of the University, and the A. & M. College are selected, that is to say by a non-political board. It is recommended then that the Auditor of State be elected by the Board of Fiscal Advisers next herein to be described. It is the Committee's opinion that while other administrative departments should be subject to the executive authority of the Governor with respect to their observance of the law, the Auditor of State should be free of such executive authority, except as it might be exercised with the consent of the Board of Fiscal Advisers.

For the purpose of effecting the reforms and improvements heretofore mentioned and for carrying out the detail of the work incident to such an extensive change, the Committee recommends the creation of a Board to be called the Board of Fiscal Advisers, which should be composed of five members, reputable business men, citizens of the State of Texas who do not hold any other State office, who shall be appointed by the Governor with the advice and consent of the Senate for terms of office, at the beginning, one for two years, two for four years and two for six years, the regular term to be six years. A chairman shall be chosen from among its members and they shall have authority to employ a secretary. The members of said Board to receive some such nominal compensation for attending meetings as is now paid to the Regents of the University of Texas with reimbursement for actual traveling expenses.

The object sought in the creation of this Board is twofold. The first is to provide the machinery for working out in advance of their taking effect the details of the changes sought to be effected and the necessary preparation for the change, this first work being a temporary measure, and the second is to provide a permanent agency of government,

uninfluenced by political considerations, charged with the duty of selecting the accounting officer to be known as Auditor of State.

The duties of such Board of Fiscal Advisers will be in general to meet upon the call of the Governor or upon the request of its Chairman, or a majority of its members, to consider, and advise the Governor upon, the State's business affairs or make recommendations to him, to the Legislature, or to the Budget Committee upon matters pertaining to the State's financial position, its fiscal politics and other things relating to the business of the State Government.

The said Board should be empowered and directed to proceed with the establishment of the office of the Auditor of State, first causing to be made a complete survey of all existing state departments, institutions and offices having to do with the financial affairs of the State, ascertaining the present extent of their existing systems, their accounting needs and their correlation to the fiscal structure to be created as hereinbefore described; a consideration of all the duties now resting upon them and their incumbent officers under the provisions of existing law. The Board shall, upon the determination of all necessary facts both with respect to existing methods and the law applicable thereto, cause to be set up a complete structure of State finance to be represented in the books of the Auditor of State. The accounts and the system thus set up should, by the use of control accounts with the several departments, bring into the records and accounts of the central control office, all land notes, saleable lands, leases, and choses in action and all convertible and moveable assets of every kind and character whatsoever, belonging to the State with provision for regular audit and examination by the Auditor of State of the offices having the direct custody, control or administration of such property in charge. In the setting up of this office and in the organization of its accounts there should be created a division devoted particularly to the accounting and presentation at stated intervals and for the use and guidance of the Budget Administration, data concerning appropriations,

expenditures, and incoming revenue, to be called the "Division of the Budget."

As a part of the preliminary work so to be done, and at the conclusion of the same, the Board of Fiscal Advisers should be required to prepare a report to the Governor and the Forty-second Legislature containing an outline of the new fiscal structure, setting out in detail the whole of the changes to be made from the present methods and systems to those proposed and arranged for. Included in such a report should be a showing of the changes necessary to be made in the Statutes defining the duties of officers and making the proposed changes legally effective. This should point out the legislation necessary to give a legal status to, and provide with necessary powers the Committee of the Budget, which this Committee recommends should be composed of the Governor, as ex-officio chairman, the chairman of the Appropriations Committee of the House and the chairman of the Finance Committee of the Senate, as members.

When and if the Forty-second Legislature shall have approved and enacted into law the recommendations of the Board of Fiscal Advisers and if the said recommendations and enactments provide for the creation of the office of Auditor of State and the selection, appointment and installation of such officer by the Board of Fiscal Advisers, it should be the duty of the said Board to thereupon meet and select such officer. Election in due form and the taking of the oath of office in such cases made and provided, all entered in the minutes of meetings of the said Board, should constitute him an officer of the State with authority to enter upon and perform his duties, and it should be so provided by law. The Board should then proceed to induct him into office and institute the Budget system in accordance with the plans prepared and submitted, provided the Legislature authorizes the Board so further to proceed. In the event of all this coming about it should be the duty of the Board of Fiscal Advisers to meet thereafter regularly once every two years and select the

said Auditor. The date of such meeting and selection should conform with the date of the beginning of the Governor's term.

The qualifications of the Auditor of State should be: that he be a citizen of the State of Texas, of good moral character, not less than thirty-five years of age, experienced in accounting and auditing and pursuing that avocation for not less than ten years next preceding his appointment, and having had charge as an executive head, for not less than five years next preceding his appointment, of an accounting office equal in size to that of the office of the Auditor of State, both as to the number of men working under his direction and the accounting requirements. He should be removable from office only by action of the Board of Fiscal Advisers at any time such removal may appear to the said Board to be necessary to the best interests of the State.

#### **The Budget and Budgetary Control.**

A budget is an estimate of probable income against which there is set a fixed or contemplated sum of expenditure for a given period. A budget, however, is an inert and ineffective thing unless it is accompanied during the entire period for which it is set up, by the necessary supervision and accounting machinery to accomplish its objects. Commercial establishments operate budgets for purposes of gain. In the case of governments, the object is not gain and, therefore, the estimated income on the one hand should not, under economical government, exceed the amount needed for reasonable expenditure, and conversely, expenditure should not exceed income, which will rarely be the case when there is an agency to prevent sight being lost of available revenues and of the possible fact that estimates of anticipated receipts upon which the Legislature has based its conclusions have not been reached.

The 287-page pamphlet laid on the desk of each Senator and Representative, at the opening of the Legislature, compiled by the Board of Control and containing the details of proposed expenditure and an estimated statement of incoming

revenue for the biennium is called a budget. This is not. When the Legislature has passed the appropriation bills and the Governor has approved them, the body of the appropriation is by some called a budget. This also is not. When the Tax Board later meets, usually about the month of August, and the figures are brought in representing the indicated taxable valuations, etc., at sources tributary to general revenue and this applied, according to the formula prescribed by law, to the sum of appropriations payable out of general revenue etc., and the tax rate determined whereby revenue necessary to pay and extinguish the appropriations is calculated to be certain, and the fixed amount of the appropriated sums to be paid on the one hand, and the anticipated revenue to be received on the other, are resolved into a common figure, then it may be said there is a budget and that it is a balanced budget.

Public policy has always been to maintain a parity between income and expenditure and the very obvious purpose of the law prescribing the procedure of the Tax Board is to that end. Those who devised this board method, which is entirely sound but far from new, probably thought that it settled the financial question fully and finally, and that economical administration would or would not be evidenced thereafter according as the tax rate rose or fell. Without tracing its fluctuations from the enactment of this measure in 1907 to the present, it may be said that such fluctuations did not comprise a dependable barometer of the high pressure prevailing in State finance in the meantime. It has been the exception rather than the rule that the Treasury did not go on a deficiency.

A budget is balanced in the beginning, as has been described, that expenditure may not exceed income. Thereafter it will not run itself. It will not stay balanced, and it will not operate nor produce results without systematic care and the necessary accounts and personal control. Other and unforeseen factors intrude themselves into the equation. Storms, drouth, crop failures, pestilence, and any one or more of a multitude of things may operate to reduce incoming revenue. It is impossible for

the money-spending arm of the government (the Legislature and the Governor) to forecast such contingencies. There is not now and there never has been, unless by pure accident, a budget framed which was free of such contingencies or which worked itself out exactly as planned. The answer is: they must be flexible. No budget that is based on the one hand upon an estimate of income (as they all are) and tied down to a fixed and unchangeable program of expenditure can possibly succeed. Since it must be flexible, our trouble has been that no machinery nor constituted authority has been provided to bring the one side into conformity with the other at the proper time. The time to act upon a treasury deficiency or to avoid unpaid state obligations is before they happen.

Therefore, there should be created a responsible agency of government charged with the administration of the budget and vested with the necessary authority to make reductions in the appropriations to such an extent and in such manner as will insure the maintenance of the equilibrium of the budget; that is to say that the total expenditures for a given period shall not exceed the actually realized revenue or income. Conceivably, such an agency should be composed of elements drawn from the legislative and executive departments of the government, which had to do with the making of appropriations in the first instance. It is apparent that if the Legislature is to delegate authority to change its dispositions of public money, it would be fitting that such delegated authority be given to members of the two bodies, the Senate and House of Representatives, to exercise such authority in collaboration with the Governor. In pursuance of this idea, it is suggested that the agency charged with the administration of the budget should be called the Budget Committee, and that it should be composed of three persons, the Chairman of the Appropriations Committee of the House of Representatives, the Chairman of the Finance Committee of the Senate, and the Governor. Thus, would be maintained the relative proportion of power which currently exists between the two chambers and the Governor. Such a com-

mittee should be empowered to exercise control over the expenditures of all departments, offices and institutions of the State, except the judicial and legislative departments. It should be empowered to reduce appropriations when incoming revenue appears to be insufficient to pay in full and in cash the sum of all the appropriations made by the Legislature, the said reductions provided to be made by an equitable process detailed and provided by law. The Governor should be ex-officio Chairman of the Budget Committee and thereby Director of the Budget.

The office of the Auditor of State herein recommended to be created should contain a sub-division to be known as the Division of the Budget, which will operate specially all the necessary accounting machinery and furnish the details of facts concerning the status of appropriations and income necessary for the guidance of the Budget Committee, and the Auditor of State should be ex-officio secretary of the Budget Committee without vote.

In urging the adoption of the Budget System the Committee assures the Legislature and the Governor that it invites Texas into no doubtful venture nor into untried fields of financial management. Other states have in the past and many do at the present suffer from the ills that now afflict Texas. Conspicuous among the states that addressing themselves to the problem have adopted the Budget system with marked success are the State of North Carolina and the State of New Jersey.

We quote below from the message of Governor Angus W. McLean of North Carolina to the legislature of that state in 1927, accompanying the budget for the ensuing biennium 1927-1929. The part quoted is worthy of your most careful consideration—it is in fact fairly a certificate of the success of just such a system of budget administration as this Committee urges you to put into operation in Texas.

"Mr. President, Mr. Speaker, and Members of the General Assembly:

"It is a high privilege to present for your consideration the budget of the State of North Carolina in pursuance of the Executive Budget

Act, covering the biennium beginning July, 1, 1927. This act has been discussed in a general way in my biennial message; I shall first seek to give in some detail a report of the actual functioning of the budget in the first period of its operation.

"The enactment of the Executive Budget Act committed the State Government to the business principles which have crystallized from the experience of private enterprises. It made the Governor, as ex-officio Director of the Budget, responsible for the conduct of the State's business in the manner of any other executive charged with the management of the affairs of a concern in which there is a general interest and ownership. As Director of the Budget, the Governor represents the people, but in a more particular sense is the fiscal agent of the General Assembly, to supervise and carry out the various projects and activities it has authorized. In controlling the expenditures of the appropriations within the maximum limits fixed by the General Assembly, the Governor is the executant of the legislative will to see that the moneys are spent as intended and when needed. He must see, also, that there is forthcoming the revenue provided by the General Assembly to meet the appropriations authorized.

"When these appropriations have been made, each spending agency in the State is required to submit to the Budget Bureau detailed estimates of the manner in which it plans to utilize the funds to which it is entitled. The estimates show the amount and the manner of distribution of contemplated expenditures according to a standard classification. In this way it is ascertained what each one of these numerous agencies proposes to spend during the biennium, the fiscal year, and each quarter of such year, for personal services, supplies, and projects. In addition, they show the revenues it is estimated they will collect. Thus, each department, institution and responsible bureau prepares a budget of its own operations, which it submits to the Budget Bureau for its approval.

"Along with the budget and estimate of the spending agency, there goes to the Budget Bureau a request



for a quarterly allotment. When determined, this allotment establishes the limit of expenditure from the legislative appropriation for the ensuing quarter. In case of emergency need of additional funds, the necessity is met by special request to the Budget Bureau, which grants the increased expenditure in its discretion and if it is justified by the appropriation available.

"In order to supervise the operations of the departments and institutions, each is required to submit to the Budget Bureau a monthly statement of its expenditures. These reports enable the Budget Bureau to compare actual expenditures with those authorized and to measure actual revenues with those previously estimated, and thus to assure that the spending agencies operate within their income. It can no longer happen, as formerly, that an institution is embarrassed by spending so much of its appropriation in the first few months of the year as to put it in straightened circumstances and invite a deficit.

"In brief, the Executive Budget Act and the measures supplementary thereto provide the means whereby the fiscal affairs of the State can be administered in an orderly manner and under definite responsibility and supervision.

"In operation the act has disproved the criticism that it would tend to take from department and institutional heads the power and authority to initiate and direct their own affairs. In fact, responsibility has been fixed and these officials enabled to see not only their own activities but those of the State as a great single operating unit, of which their departments and institutions are so many vital but inter-dependent branches.

"To this organization the Governor now realizes in fact the constitutional conception of Chief Executive. As Director of the Budget he may keep informed of what each State agency is doing, and what it requires. From this he gets the mental picture of the State as a whole, which is necessary if he would serve its interest efficiently. In this great enterprise of the State, the people are the stockholders, the members of the General Assembly their voting trustees, the Governor the Chief Execu-

tive Officer. The legislative branch is directly represented in a consultative and advisory capacity in the persons of the chairmen of the Appropriation and Finance Committees, the Senate and the House of Representatives.

#### Operations for Current Biennium.

"The Executive Budget System was first operative in the period July 1, 1925, to June 30, 1926. Permit me to review briefly some of the outstanding results, citing for detailed results the budget statements numbered 1 to 15 inclusive, and attached to the budget report.

"Total appropriations by the General Assembly of 1925 for the year beginning July 1, 1925, and ending June 30, 1926, were \$12,983,678.00. The total budget revenues collected for that year and available for the amount of the appropriations were \$12,972,183.97. It will therefore be seen that if the maximum appropriations authorized by the last General Assembly had been expended, there would have been a deficit on July 1, 1926, of \$11,494.03.

"Instead of expending the maximum amount authorized by the General Assembly of 1925, the sum was curtailed to a total of \$11,702,359.93 for the period, leaving in the State State Treasury a cash balance of \$1,269,824.04 at the end of the fiscal year.

"It is interesting to note in this connection that the total expenditures for the year ended June 30, 1925, were \$12,587,958.50, or \$885,598.00 more than the total expenditures for the first year under the Budget System. Most of this credit balance on June 30, 1926, was the direct result of savings in expenditures. The sum of \$351,000.00 was due to the exercise by the Director of the Budget of the authority vested in him under the Executive Budget Act and the General Appropriation Act of 1925 of reducing the maximum appropriations authorized for the departments and institutions. These Acts direct him to do this if it should appear that the total revenues collected during the fiscal year will be inadequate to pay the aggregate of the maximum appropriations authorized by the General Assembly, for the same period, or if the maximum appropriations are not neces-

sary for the proper maintenance of any department or institution. Upon receipt of information from the Commissioner of Revenue containing an estimate of the revenues likely to be collected for the period, it appeared that the revenues would be insufficient to meet the maximum appropriations, and it further appeared that all the appropriations were not necessary for the proper and efficient operation of the departments and institutions, and therefore the Director exercised the power vested in him by law to reduce the appropriations on the basis of five per cent, subject, however, to any needs that might develop later. Many of the departments and institutions, by the way, did not spend all of the amounts allotted to them after the five per cent reduction was made.

"The Director of the Budget kept in close touch with the departments and institutions and determined, from time to time, from their monthly statements and from direct investigation that there was no need for the allotment of additional funds.

"The Commissioner of Revenue made his estimate upon the basis of the taxes estimated to be collected, including incomes, and necessarily, in estimating the taxes derived from incomes, took into consideration the then condition of the industries, including the cotton mills. The profits of manufacturing concerns during the second half of the year, used as the measure for computing the income taxes, improved considerably over the first half of the year, and it finally appeared that the estimate made by the Commissioner of Revenue was about \$500,000 lower than the actual amount subsequently collected.

"The Director of the Budget has given the needs of every department and institution careful consideration during the entire year, and no real need has been denied. In this connection, I may say that one of the principal purposes of the budget system is to have the Director of the Budget supervise the expenditures of the maximum appropriations made by the General Assembly, to see that the maximum amount authorized will not be spent by any department or institution unless it is really needed.

"The necessity for this supervision of the expenditures is manifest when it is remembered that the appropriations made by the General Assembly are made to cover a period of two years, beginning nearly six months after the General Assembly adjourns. A group of the best business executives in the country could not lay down a definite program of expenditures that far in advance, and hence large business concerns use the methods of budgeting their appropriations over a fixed period and allocating the same to the various departments and branches of the business as maximum authorizations, with power in some executive at the head of the business to supervise the expenditures within the limits of the total authorizations.

"I will now mention some of the other results obtained in the operations of the Executive Budget System:

"Quite a large sum has been saved in interest, by reason of the fact that the practice of short-time borrowing in anticipation of collection of taxes has been all but eliminated.

"A large saving, amounting in the aggregate to approximately fifty per cent, has been effected in the item of public printing.

"A plan by which the State has been able to purchase office furniture and supplies in large quantities and to distribute the same to the various department has saved a large sum, for the reason that the State in this manner obtains the benefit of co-operative quantity buying.

"Another beneficial result arises out of the requirement inaugurated under the budget system that there must be for every purchase a requisition in writing signed by some duly authorized person, and a purchase order issued for each article purchased stating the character of the article and the terms of the purchase, thus fixing definite responsibility on the person who signs the requisition and purchase order, as well as making a permanent record of the transaction. This may appear to be a matter of small consequence, but when it is applied to a large number of purchase made by more than sixty agencies of the State

Government, its importance will be more fully appreciated.

"The effect of the Budget System has been reflected in a remarkable way in the reduction of the per capita maintenance costs in some of the institutions. For example, in the case of the Caswell Training School the per capita cost for the year ending June 30, 1925, was \$407.94 as against a per capita cost, for the first year under the Budget System, of \$298.00.

"One of the most important results of the system is that governmental receipts and expenditures can be so carefully laid out that no substantial deficiency will occur at the end of the fiscal period, and thus a balanced budget can be maintained.

"A careful perusal of the budget statements and the exhibits attached to the budget report relating to the first completed fiscal year will convince that the result has been to create a supervising department of finance and to bring into one co-ordinated unit the operations of the more than sixty departments, institutions and other spending agencies of the State Government.

"It is very gratifying to me that such satisfactory results have been obtained in the short period of time in which the system has been in operation. Like any other new piece of administrative machinery, it will undoubtedly work more smoothly and efficiently from year to year.

"One very strong argument in favor of the system is that it has never been abandoned wherever it has been installed in connection with either private or governmental business operations."

Further, and as an evidence of the practical success of the Budget system and the swing that has taken place toward intelligent financial control, we quote below a letter recently received by the Chairman of this Committee from Mr. Henry B. Fernald, a Certified Public Accountant of New York City, Special Budget Assistant to the Governor of New Jersey, 1917-1924:

"Your letter of the 10th just received is of enough interest to me so that in spite of this very busy time I am, to some extent at least, trying to answer it.

# 1. Avoidance of an Accumulative Deficiency:

"The original Budget Law in New Jersey provided for measuring the appropriations of one year against the estimated revenues of that year. This is one of the first things I got corrected by having this changed to a basis of funds available for appropriations. This calls for a formula:

Balance at first year.....\$  
Estimated Receipts for  
year .....

Less—Outstanding appro-  
priations at the begin-  
ning of the year.....\$  
Balance available for  
appropriations .....\$

"To see the working out of this, it is necessary to understand that appropriations which the Legislature makes, for example, in the Spring of 1928, are for the fiscal year from July 1, 1928, to June 30, 1929. Accordingly it is necessary first to take the actual condition at June 30, 1927, with estimated receipts and actual appropriations for the fiscal year ending June 30, 1928, to get the estimated balance for the fiscal year beginning July 1, 1928.

"You will note that the so-called 1929 Budget, of which I have sent you a copy, imperfectly works this out because of the way it is there set up. On pages 364 and 365 is given the estimated receipts for the next year. It shows an expected cash balance in the treasury at June 30, 1928, of \$1,457,441.06 after taking into account all appropriations for the fiscal year 1928, plus all prior outstanding requisitions. It then estimates that the receipts for the ensuing fiscal year ended June 30, 1929, will be equal to the estimated receipts for the year ended June 30, 1928, as there stated, viz., \$20,852,880.00. You will note that the Governor's Message, Page V, states his recommendations to be \$1,626.65 less than the Comptroller's estimate. Unfortunately the Budget itself does not give the detailed computations to reconcile the figures in the Governor's Message with the Comptroller's statement. Such a reconciliation has to take into account the difference between the amounts

which the Comptroller estimates as receipts from special funds and the appropriations made or recommended from such funds for future years. For example, the expenses of the Motor Vehicle Department are paid from motor vehicle fees. Manifestly, the amount of motor vehicle fees turned into the general treasury for payment of one year's motor vehicle expenses is not going to agree with the appropriations to be made for an ensuing year. The same applies to a greater or less extent to all the other special sources listed on page V-1. The special provisions of law governing each of these cases of dedication of receipts to some specific purpose are not easy to summarize, although they have to be all fully taken into account in preparing the detailed figures. The detailed computations are available to the Legislature in the Budget Office of the Comptroller's office, but a satisfactory form for including them in the printed Budget has not yet been agreed upon, as I think it should be and in time will be done.

"The main point, however, is that the New Jersey budget works on a basis of balance of available funds, so that automatically the amount of any deficiency in one year must be made good before stating the amount which will be available for next year's appropriations.

"I might say that I do not remember any year in which there was an actual deficiency thus to be made good. There is always an outstanding leeway of unexpended appropriations. There were times when we took advantage of this to cancel prior unexpended balances in order to make appropriations which seemed more necessary for the future. The Department heads themselves were often very glad to have some of these old balances canceled in order to give something they more particularly desired for the future. Of course, this only applies to actually unrequisioned funds, but bearing in mind that the appropriations for one year are made some months before the expiration of the prior fiscal year, it is manifest that much can be done towards allowing these prior appropriations to lapse in order to get a more desirable future appropriation.

"The real point, however, is that the Comptroller's estimates are always made on a very conservative basis and revenues are generally considerably in excess of the amount which the Comptroller has estimated.

"I need hardly point out to you how this tendency is encouraged by the accumulative basis which will make deficiency for one year automatically reduce the amount available for appropriation in the ensuing year.

## 2. Power to Reduce Appropriations:

"In New Jersey this is lodged in the hands of the Comptroller. The New Jersey constitution recognizes the State Comptroller as the creature of the Legislature, elected by it and reporting to it. Each appropriation bill gives to the Comptroller the right to reduce appropriations if revenues are not available therefor. It is a large power which I do not think has been abused, nor do I think there is much danger that under the New Jersey system it would be abused. You know that there are always a lot of appropriations made which, although justifiable, are not to be considered of immediate and primary importance. A reasonable exercise of the Comptroller's powers as to such appropriations will usually be found to give all the leeway which is required.

"The simple fact that the estimates and reports of the Comptroller (the representative of the Legislature) are subject to review by the Budget department (representative of the Governor) and that a deficiency of any year is going to be reflected in the estimates of the succeeding year and that any arbitrary action by the Comptroller is going to be a subject of Budget publicity, goes a long way to cover the situation to which you refer.

## 3. Pre-Audit of Requisitions:

"While Departments are at liberty to encumber their appropriations to the last penny, they can only do this when and as requisitions are filed with the Comptroller and approved by him. The Comptroller has no authority to disprove requisitions merely because he does not like the way it is proposed to spend money, but he has authority to disapprove

requisitions if either (1) they are not proper expenditures under an existing appropriation, or (2) if he sees a deficiency in available funds such that the appropriation made will not actually be available.

#### 4. Payment of Warrants:

"The New Jersey system is definitely intended to make all State warrants immediately convertible into cash. No warrants are issued until they are approved by the Comptroller and signed by the Treasurer as definite drafts on cash balances available. There may be question as to whether contracts and orders by various State Departments are proper so that any obligations which they set forth will be promptly payable in cash. It is impossible to avoid having this question arise because actions taken by Government officials are necessarily subject to the test as to whether or not they are in full accord with the provisions of the Law, but we hold that whatever question of this kind may arise there should never be any question as to the State promptly making good on all cash warrants which it issues.

"I have felt very strongly on this from the plain business point of view. We can brush aside any question of moral obligation and simply say that the State cannot expect to conduct its business economically unless it is known that it will promptly pay its bills when due. This principle applies to the State just as much as to an individual or business.

"I cannot try to go more at length into these matters nor to expand on why we worked them out as we did work them out in New Jersey. My only reason for writing you as I have is to indicate how strongly I feel that you have put your finger on the essential point, which is to get a practical control of the State finances. Each point you mention is a definite one which needs to be met and which we have proved in New Jersey could be met in some simple sensible manner without requiring any general over-turn of the existing financial system."

The Committee acknowledges valuable counsel and assistance from this distinguished authority on State finances.

It will be observed, by a compari-

son of the two documents quoted above, that the North Carolina system differs slightly from that of New Jersey and that difference is apparently only in respect to the officer in whom is reposed the power and discretion to reduce appropriations when deemed necessary. In North Carolina, this power rests with the Governor by the terms of their Executive Budget Act, and also by the Appropriations acts of each legislature. In this connection it would appear that their legislature is represented in an advisory and consultative capacity by the chairmen of the Senate Finance Committee and the House Appropriations Committee respectively. It is not clear that these chairmen have any voice other than as consultants. This may, and probably does, assure decision and the avoidance of bickering and delay.

In New Jersey, the power to reduce appropriations is in the hands of a representative of the legislature called the Comptroller, an officer elected by it and reporting to it. It should be borne in mind that whatever may be the scope of his duties beyond those appertaining to Budget Administration, there is no similarity between that officer and the Texas Comptroller of Public Accounts, and this Committee is of the opinion that no success whatever can be attained by attempting to make a budget officer of our Comptroller of Public Accounts, or by vesting in him any power or discretion to reduce appropriations. Obviously, that power ought to attach to some one having to do with the making of the appropriations in the first instance—either the Governor alone or the Governor joined by a representative of each house of the Legislature.

The outstanding feature of each of the descriptions of budget operation above given, is that there is in each state a constituted authority vested with the power to reduce appropriations when necessary, and that the ruling idea is to hold expenditure within the limits of actually realized income.

Under the Texas system as it operates at the present time, a legislative appropriation is a fixed and unchangeable thing, and it is, subject to the limitation cited below, good until spent whether in the current

fiscal year or a succeeding one, provided the encumbrance is contractually made within the period to which the appropriation applies. For example, equipment for an institution or a department may be purchased upon the remaining balance of any appropriation for that purpose on the last day of the fiscal year for which the appropriation was made, and even though the equipment so bought may not be received by the State for a year, or two years, or even more, the purchase will be, according to current practice, payable out of that prior year's appropriation.

Concerning the procedure related above concerning the disbursement of appropriated funds, we quote Section 6, Article VIII, of the Constitution of Texas which reads as follows:

"No money shall be drawn from the treasury but in pursuance of specific appropriations made by law; nor shall any appropriation of money be made for a longer term than two years, except by the first legislature to assemble under this constitution, which may make the necessary appropriations to carry on the government until the assemblage of the sixteenth legislature."

Thus it will be seen that there is a limitation upon the time in which the whole or any part of appropriated money may be paid out after the close of the fiscal year to which it belongs. The Committee does not believe that it can be denied that this provision of the constitution applies to the disbursement of appropriated funds beyond two years after the close of any given year for which they were appropriated. The report of the Comptroller of Public Accounts for the fiscal year ending August 31, 1925, is the latest document from that office which this Committee has before it. Reference to page 10 of that report will disclose Table No. 5 which is a "Summary Showing Purposes for Which General Revenue Fund Warrants Were Drawn by the Comptroller on the Treasurer from September 1, 1924, to September 1, 1925." This table shows that warrants were drawn by the Comptroller during the fiscal year indicated against appropriations as far back as 1919, and including the

years 1921, and 1922. The payments against appropriations of 1923 amounting to \$444,967.38 are assumed to have been within the two year limit.

This Committee finds it to be the practice in some departments it has had opportunity in part to survey, that the departments purchase or contract for, very assuredly, before the close of a given year, the whole of any and all their appropriations for that year. In discussing this matter with institutional or departmental authorities there have been no positive admissions, but very pointed suggestions that they think they had better take a crack at the Treasury to the uttermost farthing while they have a chance, whether they actually and presently need the things purchased or not. Deplorable as it is, and particularly so when there is a deficiency at the Treasury, this is but the natural result of the absence of budgetary control. We simply set up the appropriations to be shot at according to the judgment of the interested departmental heads and thereafter accord the appropriation no managerial attention whatever. Unused appropriations reverting to the Treasury, the Committee has found, are negligible and it is our information that the practice just described is common throughout the most, if not all, of the state establishments. The State Highway Department, we know, is an exception.

In this connection, it is particularly pointed out that each of the documents above quoted show with what success this sort of unnecessary spending has been overcome, and that it has operated to the satisfaction as well as to the benefit of the departments concerned.

This Committee does not think it necessary to burden this report with the details of a budget accounting structure. It will probably be sufficient to say that, among other things, it calls for the setting up therein:

(a) the cash balance in the Treasury and other available resources at the beginning of the fiscal year;

(b) the estimates of anticipated revenue and other income at the beginning of the fiscal year, for the fiscal year;

(c) the unpaid obligations, if any, of the previous fiscal year, to be paid

from the estimated income of the current fiscal year;

(d) the appropriations to be paid therefrom during the fiscal year;

(e) the encumbrances currently to be entered, which is to say, purchases and other commitments payable out of appropriations.

And in connection with this:

(f) the rules of procedure by which each of the State departments and institutions shall be required, in advance of the beginning of each quarter year, to apply for authority to spend such portion of their appropriations as may be needed for such quarter year;

(g) the issuance of expenditure authorizations by the Budget Administration (of which the Auditor of State is to be the auditing and accounting officer) for the sums granted upon such applications, and thereupon the charging of it against the appropriation; the said authorization being likewise set up as a credit to the department (or institution), thereby fixing a limit to the department's expenditure;

(h) the necessary accounting procedure by which the actual incoming revenue will be applied monthly to the estimated sum, to show the unrealized remainder;

(i) the necessary accounting procedure by which the sums spent will be applied to the appropriations, both in detail and by control account totals, to show the unexpended portion thereof;

all of which will co-ordinate; keep the Budget Administration advised at the end of each month of the approximate financial position of the State and enable it to control the State finances in the manner described.

The processes of budget operation are fundamental, and successful budgets in operation everywhere are therefore fundamentally the same, regardless of minor variations arising out of local conditions or special points of public policy. While urging the institution of the budget system, this Committee makes no contention for the adoption of any particular State's system, and it will be content with any adopted by the Legislature, so it is thorough and effectively pro-

vides the improvements of which the State is so greatly in need.

#### The Authority and Responsibility of the Governor.

In the last analysis the State's financial management should be in the hands of the Governor, within the law and subject to the legislative will. This Committee has no thought of a Governor in any degree empowered to override the law or sound public policy nor does it think that one so disposed is likely in the future to occupy the office in Texas.

The Governor bears, in the public mind, the responsibility of all the State's financing, good, bad and indifferent—that which does and that which does not, make itself felt in the taxpayer's purse. It is not infrequently that we have seen an incumbent Governor claiming credit for having accomplished great things in the handling of the State's financial affairs, and quoting, with much assurance, figures to prove his good management. Such a responsibility, a Texas Governor ought in reality to have but, in all fairness, has not. The truth of the matter is he has practically nothing to do with it all, beyond approving or vetoing the legislative appropriation bills and later usually issuing some deficiency appropriations. After that, the thing runs itself—and with what results? The divided responsibility and the state of utter confusion which is the natural consequence, is such that the quoting of Treasury figures is not only doubtful evidence of good or bad stewardship, but often is plainly and absurdly ludicrous. Even the fixing of the tax rate, often made the subject of much discussion and many claims for credit even by members of the Tax Board other than the Governor, is, as it should be, an absolutely formal proceeding, stripped bare of every element of executive discretion and absolutely nailed down to a statutory formula.

This being the case (and the Committee thinks it cannot but be found true by the most superficial inquiry), the Governor's office ought to have its executive powers and responsibilities broadened to make the position of Chief Executive real and definite rather than imaginary and indefinite. This Committee has set out at some

length the proposal for a budget system to be administered by the Governor. There is another side to be cared for. Predominant authority in the Governor over all the administrative departments should be established for the principal purpose of fixing definite responsibility upon the Governor for the entire financial management of the State. The Committee believes this can be accomplished by statutory enactments and without resort to constitutional amendment. The practical necessity of such a position for the Governor is evidenced in part by the following:

The Governor being the executant of the legislative will, charged with the control of expenditure within the limits of income, should by the same token be charged with the duty and power to enforce the revenue-producing measures and compel diligence and efficiency in the collection of the State's revenue and the bringing of it into the Treasury. This would mean the pressure of executive authority upon the tax-collecting activities of the Comptroller of Public Accounts, and others.

Conceivably it should be the duty and within the power of the Governor to conserve and protect the Permanent School Funds, and there should be no barrier between the Governor and the Commissioner of the General Land Office or any other department having to do with the collection of the money allocable by law to the schools. Hence the Governor's duty and power to inquire into or examine, or compel the furnishing of information and for the observance of the law by this department should be unquestioned.

The safekeeping and the proper disposition of funds coming into the Treasury from these and all other sources; the soundness and sufficiency of security on all funds placed in depository banks; the collection of interest thereon; the complete accounting for the return of the principal of such funds, are all proper subjects of inquiry and executive action and such duty and power should be placed upon the Governor to make any investigation of the Treasury deemed necessary at any time, and he should be given power to enforce the law relating thereto in such manner as will avoid expense and delay.

The arrangements made by the Treasurer with depository banks for the carrying by them of State warrants at time of threatened deficiencies, concerning which we read so much in the public prints, should in no case be made without all the conditions incident thereto being submitted to the Governor, so that it may be determined whether or not banks rendering such a service receive compensation, and if so, whether direct or indirect, and in either case by what grant of authority such a thing may be done. And in no case, should such an arrangement be made without the approval of the Governor. (Under the budget system the excuse for such arrangements will disappear.)

In all such matters the non-political Auditor of State, whose creation this Committee has recommended, will serve as an effective agent of the Governor.

With these considerations before it, the Committee again states its belief that the Governor's authority should be definitely broadened and that such action should be begun at once.

It should be borne in mind that the work of the Board of Fiscal Advisers herein recommended to survey the accounting needs of the State, will in fact be a survey leading to and making possible the co-ordination of all State Departments and the elimination of duplications of effort and expense and the breaking down of barriers to the executive authority, and it should be so provided in the creation of that Board, or any similar one created for that purpose.

#### **In Conclusion.**

Texas is too a great a State to longer run its business in the disconnected fashion of the past. Nothing is too good for Texas. A petty State, having little to care for, may well afford to have its finances or what may be called its finances, submerged in confusion, but a great commonwealth loses much of its dignity and strength when it cannot administer its affairs in a clear and methodical way and at once give account to all who may be concerned of the processes by which its financial wholeness and the interests of



its taxpaying citizens are presently assured.

We have the honor to remain,  
Very faithfully yours,

GEO. ARMISTEAD,  
Chairman.

S. H. SANDERS,  
CLIFTON H. MORRIS,  
Members of the Committee.

#### FIRST CALLED SESSION.

Supplemental list of Notaries Public confirmed at the First Called Session of the Forty-first Legislature, which are in addition to those named at the Regular Session of the Forty-first Legislature.

#### FIRST DISTRICT.

##### Bowie County.

Anderson, Mrs. Eva..... New Boston  
Babb, Homer E..... Texarkana  
Campbell, Aileen..... Texarkana  
Hackler, Mrs. E..... Texarkana  
Haight, J. L..... Texarkana  
Johnson, U. U..... De Kalb  
Nettles, A. E..... Texarkana  
Preston, Mrs. Olive G..... Texarkana  
Sorsby, T. H..... Texarkana  
Tilson, M. D. Jr..... Texarkana

##### Marion County.

Johnson, Robert A..... Jefferson  
Goble, Clayton..... Jefferson

##### Titus County.

Phillips, N. A..... Mt. Pleasant

#### SECOND DISTRICT

##### Gregg County.

Phillips, Willie Mae..... Longview  
Williams, N. E..... R. 2, Elderville  
Wood, A. J..... Gladwater

##### Harrison County.

Harrison, Asa, Jr..... Marshall  
Moore, Mrs. Ruth E..... Marshall  
Davis, J. L..... Marshall  
Wainwright, W. D..... Marshall  
Fraley, Mrs. Helen L..... Marshall  
Taylor, M. D..... Marshall  
Rogers, V. G..... Marshall  
Tilley, L. R..... Marshall  
Barnes, Mrs. Marine..... Marshall  
Lloyd, J. G..... Marshall  
Rosborough, R. F..... Marshall

##### Panola County.

Albea, Arlene..... Carthage  
Butler, T. J..... R. 1, Logansport, La.  
Fortson E. L..... Bethamy, La.

##### Rusk County.

Leath, R. M..... Henderson  
Maloney, J. T..... Henderson  
Kuykendall, John W..... Henderson

##### Shelby County.

Cook, T. A..... Center  
Crawford, W. R..... Joaquin  
Hairgrove, F. S..... Grigsby  
Lee, N. W..... Shelbyville  
Logan, Jessie Mae..... Center  
Patterson, Tal..... Center  
Warren, E. B..... Center

#### THIRD DISTRICT.

##### Angelina County.

Beard, Mrs. P. A..... Lufkin  
Richey, G. T..... Lufkin  
Richey, G. T..... Nancy

##### Cherokee County.

Canon, Miss Catherine..... Jacksonville  
Chandler, Jr. J. W..... Gallatin  
Donley, W. E..... Jacksonville  
Goodwin, Joe T..... Jacksonville  
Gilchrist, J. W..... Jacksonville  
Guinn, Edwin D..... Rusk  
Huston, G. S..... Rusk  
Norman, W. T..... Rusk  
Patterson, C. A..... Jacksonville  
Patterson, C. E..... Jacksonville  
Spinks E. D..... Rusk  
Sherman, C. C..... Rusk  
Williams, W. T..... Jacksonville

##### Tyler County.

Norton, R. F..... Hillister

##### Jasper County.

McKinnon, J. D..... Kirbyville  
Minyard, Estelle..... Jasper  
Northrup, J. L..... Kirbyville  
Prewitt, J. H..... Jasper  
Wigley, Pearl..... Jasper  
Youngblood, J. R..... Kirbyville

##### Newton County.

Kelley, P. A..... Wiergate  
Martin, R. F..... Wiergate

##### Nacogdoches County.

Bryan, L. E..... Nacogdoches  
DeLaney, R. E..... Garrison  
Johnson, John P..... Nacogdoches  
Pate, J. C..... Nacogdoches

**FOURTH DISTRICT.****Jefferson County.**

Adams, Howard ..... Beaumont  
 Baker, E. B. .... Port Arthur  
 Baker, Nettie ..... Beaumont  
 Brazzil, Ruth ..... Beaumont  
 Bibb, R. D. .... Beaumont  
 Blackburn, A. B. .... Beaumont  
 Carlos, Mrs. S. J. .... Port Arthur  
 Clayton, Paul B. .... Port Arthur  
 Cooper, Katie Lee ..... Beaumont  
 Caveness, R. R. .... Beaumont  
 Crow, H. L. .... Port Arthur  
 Ericson, Karl P. .... Port Arthur  
 Frensley, Dotsey ..... Port Arthur  
 Gray, Jno. C. .... Beaumont  
 Gammage, Lucile ..... Beaumont  
 Ganoung, C. A. .... Beaumont  
 Howes, Helen ..... Port Arthur  
 Halley, Jack ..... Beaumont  
 Harper, Nellie Lee ..... Port Arthur  
 Memphill, J. L. .... Port Arthur  
 Harris, Rex ..... Beaumont  
 Hill, Edgar T. .... Beaumont  
 Howell, Homer H. .... Beaumont  
 Johnson, J. Broocks ..... Beaumont  
 Landry, Mrs. Alice ..... Port Arthur  
 Lambert, Audrey ..... Beaumont  
 Mills, Pauline ..... Beaumont  
 Monroe, J. D. .... Beaumont  
 Megarity, C. B. .... Beaumont  
 Melton, C. T. .... Port Arthur  
 Minter, M. M. .... Port Arthur  
 McAlister, Mrs. C. A. .... Beaumont  
 McKee, Geo. T. .... Beaumont  
 Nelson, Roy P. .... Beaumont  
 Richardson, Anna Lee ..... Beaumont  
 Shaw, E. P. .... Port Arthur  
 Sullivan, Robt. J. .... Beaumont  
 Salter, J. C. .... Port Arthur  
 Steele, E. M. .... Port Arthur  
 Steele, R. D. .... Port Arthur  
 Stroud, Jack ..... Port Arthur  
 Stewart, J. L. .... Beaumont  
 Stewart, J. S. .... Beaumont  
 Trotti, Mrs. Frances C. .... Port Arthur  
 Tuttle, Valda ..... Beaumont  
 Van Riper, F. L. .... Beaumont  
 Vannorman, D. E. .... Beaumont  
 Walker, Charles B. .... Beaumont  
 Williams, Edna ..... Beaumont  
 Weidner, K. H. .... Beaumont  
 Williford, Ernestine ..... Beaumont  
 White, Geo. W., Jr. .... Beaumont  
 Woodard, D. W. .... Beaumont  
 Weinbaum, Chas. H. .... Beaumont

**Hardin County.**

Daniels, Jimmie Lou ..... Kountze  
 Dunbar, W. F. .... Silsbee  
 Hill, A. M., Jr. .... Kountze

**Orange County.**

Moseley, Sue ..... Orange  
 McCorquodale, W. E. .... Orange

**Liberty County.**

Harris, J. D., Jr. .... Dayton  
 McDougald, J. R. .... Hull  
 Traylor, Mrs. W. P. .... Cleveland  
 Thompson, Mrs. J. C. .... Rayburn

**FIFTH DISTRICT.****Grimes County.**

Kennard, Mrs. Locket ..... Anderson

**Houston County.**

Beeson, H. W. .... Lovelady  
 Gunn, H. G. .... Crockett  
 Denny, W. H. Jr. .... Crockett  
 Jones, C. W. .... Crockett  
 Longuet, O. H. .... Crockett  
 Murray, L. L. .... Crockett  
 Wooters, J. C. .... Crockett

**Leon County.**

Donaho, G. R. .... Normangee  
 Lanier, M. M. .... Marquez  
 Woods, A. D. .... Marquez

**Madison County.**

Webb, Mrs. Kate ..... Madisonville

**Montgomery County.**

Budde, Leo. W. .... Conroe  
 Crighton, H. M. .... Conroe  
 Crawford, T. W. .... Conroe  
 Darby, R. E. .... Conroe  
 Decker, Thomas I. .... Magnolia  
 Smith, E. A. .... Conroe

**Polk County.**

Adams, J. R. .... Livingston  
 Barker, T. A. .... Livingston  
 Brooks, E. Y. .... Livingston  
 Davis, E. H. .... Livingston

Feagin, Mrs. M. M. \_\_\_\_\_ Livingston  
Tullos, W. J. \_\_\_\_\_ Livingston

**San Jacinto County.**

McMurray, Wm. \_\_\_\_\_ Cold Springs  
Trapp, Mrs. Imogene \_\_\_\_\_ Cold Springs  
Patton, J. S. \_\_\_\_\_ Cold Springs

**Trinity County.**

McDougald, J. R. \_\_\_\_\_ Groveton

**Walker County.**

Johnston, Miss Lois \_\_\_\_\_ Huntsville  
Franklow, R. E. \_\_\_\_\_ Huntsville  
Cox, Leonard M. \_\_\_\_\_ Huntsville  
Anders, Mrs. Mattie \_\_\_\_\_ Huntsville

**SIXTH DISTRICT**

**Anderson County.**

Addington, O. J. \_\_\_\_\_ Palestine  
Douthit, Ben M. \_\_\_\_\_ Palestine  
Eastment, G. L. \_\_\_\_\_ Palestine  
Greenwood, T. B. Jr. \_\_\_\_\_ Palestine  
Laney, J. E. \_\_\_\_\_ Frankston  
Lively, E. O. \_\_\_\_\_ Palestine  
McDonald, George Allen \_\_\_\_\_ Palestine  
Nixon, W. D. \_\_\_\_\_ Palestine  
Plaisance, Miss Rose E. \_\_\_\_\_ Palestine  
Reeves, B. R. \_\_\_\_\_ Palestine  
Sutton, A. E. \_\_\_\_\_ Palestine  
Sutton, Mrs. Hurley \_\_\_\_\_ Palestine  
Sutton, H. J. \_\_\_\_\_ Palestine  
Unger, W. E. \_\_\_\_\_ Palestine

**Freestone County.**

Burleson, John D. \_\_\_\_\_ Wortham  
Drumwright, McNeill \_\_\_\_\_ Teague  
McDonald, E. Z. \_\_\_\_\_ Mexia

**Henderson County.**

Douglas, B. F. \_\_\_\_\_ Poyner  
Fulgham, L. N. \_\_\_\_\_ Brownsboro  
Gurnsey, Miss Gertrude \_\_\_\_\_ Athens

**Kaufman County.**

Beard, W. F. \_\_\_\_\_ Kaufman  
Bentall, S. H. \_\_\_\_\_ Kaufman  
Bland, J. Thomas \_\_\_\_\_ Kaufman  
Ewing, J. Ralph \_\_\_\_\_ Terrell  
Lawrence, Miss Allee \_\_\_\_\_ Terrell  
Wilson, N. M. \_\_\_\_\_ Terrell  
Wilson, J. O. \_\_\_\_\_ Scurry

**Navarro County.**

Crowther, Miss Fama \_\_\_\_\_ Corsicana  
Emmons, Miss Kossie \_\_\_\_\_ Corsicana  
Hagar, Jack \_\_\_\_\_ Corsicana  
Hearn, Lee E. \_\_\_\_\_ Corsicana  
Hooser, Miss Elsie \_\_\_\_\_ Frost  
Keathley, E. M. \_\_\_\_\_ Corsicana  
Marr, Donald \_\_\_\_\_ Corsicana

McLeod, Miss Lettie \_\_\_\_\_ Corsicana  
Neese, R. R. \_\_\_\_\_ Corsicana  
Penny, J. A. \_\_\_\_\_ Kerens  
Pevehouse, Doyle \_\_\_\_\_ Corsicana  
Phillips, Miss Nell \_\_\_\_\_ Corsicana  
Pressley, Ray E. \_\_\_\_\_ Corsicana  
Rischar, Miss Elizabeth \_\_\_\_\_ Corsicana  
Slay, D. J. \_\_\_\_\_ Frost  
Stanley, Roy \_\_\_\_\_ Corsicana  
Stucker, Sylvan \_\_\_\_\_ Kerens

**SEVENTH DISTRICT**

**Smith County.**

Dale, L. A. \_\_\_\_\_ Winona  
Dale, K. A. \_\_\_\_\_ Winona  
Farmer, Mrs. Alice \_\_\_\_\_ Tyler  
French, Joe \_\_\_\_\_ Tyler  
Godfrey, C. F. \_\_\_\_\_ Tyler  
Gentry, A. C. \_\_\_\_\_ Tyler  
Reese, Cecil \_\_\_\_\_ Tyler

**Van Zandt County.**

Barber, Wm. M. \_\_\_\_\_ Martins Mill  
Fletcher, Enoch \_\_\_\_\_ Grand Saline  
Fowler, A. P. \_\_\_\_\_ Garden Valley  
Fowler, B. M. \_\_\_\_\_ Garden Valley  
Neil, P. E. \_\_\_\_\_ Garden Valley  
Sides, E. N. \_\_\_\_\_ Canton  
Stovall, Mrs. E. C. \_\_\_\_\_ Canton  
Turner, T. J. \_\_\_\_\_ Mabank

**Upshur County.**

Hart, G. L. \_\_\_\_\_ Thomas  
Knowles, Kate \_\_\_\_\_ Gilmer  
Marshall, T. H. \_\_\_\_\_ Gilmer  
Moore, W. J. \_\_\_\_\_ Gilmer  
Snapp, D. M. \_\_\_\_\_ Gilmer  
Stephens, J. J. \_\_\_\_\_ Gilmer  
Terrell, G. Whit \_\_\_\_\_ Gilmer  
Thorton, Stanley \_\_\_\_\_ Big Sandy  
Wodfin, Montie \_\_\_\_\_ Gilmer  
Young, D. A. \_\_\_\_\_ Gilmer

**Wood County.**

Bellomy, T. L. \_\_\_\_\_ Golden  
Rawlings, Don S. \_\_\_\_\_ Winnsboro  
Wherry, Mrs. Avis B. \_\_\_\_\_ Mineola  
Wherry, R. B. \_\_\_\_\_ Mineola

**Camp County.**

Tucker, B. D. \_\_\_\_\_ Pittsburg

**EIGHTH DISTRICT**

**Delta County.**

Cockrell, C. A. \_\_\_\_\_ Pecan Gap  
Patterson, Vivian \_\_\_\_\_ Cooper

**Hopkins County.**

Barrett, J. T. \_\_\_\_\_ Sulphur Springs  
Biggerstaff, John M. \_\_\_\_\_ Sulphur Springs

Carathers, Jr., R. B. Sulphur Springs  
 Chapman, J. Wm. Sulphur Springs  
 Clifton, J. D. Sulphur Springs  
 McDonald, J. E. Sulphur Springs  
 Stephens, R. F. Sulphur Springs  
 Britton, George Sulphur Springs

#### Lamar County.

Albright, A. M. Paris  
 Crook, J. W. Paris  
 Drake, Glynn Paris  
 Kennedy, M. E. Paris  
 Stanley, Christine M. Paris

#### Red River County.

Evans, J. K. Bagwell  
 Goodman, Fred Clarksville  
 Grant, Maurine Clarksville  
 Jamison, John M. Clarksville  
 Milam, O. N. Clarksville  
 Petty, M. M. Clarksville  
 Smith, Whitener Detroit  
 Vick, S. W. Clarksville

#### Franklin County.

Bolger, D. E. Mt. Vernon  
 Shurtleff, B. O. Mt. Vernon  
 Johnson, C. E. Mt. Vernon

#### NINTH DISTRICT

##### Cooke County.

Bell, James Ralph Gainesville  
 Bredwell, Miss Flora Gainesville  
 Gallagher, Margaret Gainesville  
 Griffie, W. L. Gainesville  
 Lewie, William Gainesville  
 McDaniel, W. H. Gainesville  
 Nutting, Talmage Gainesville  
 O'Brien, D. E. Gainesville  
 Pearson, A. W. Gainesville  
 Sweet, Mrs Elizabeth Cooper Gainesville  
 Wear, Nell G. Gainesville

##### Fannin County.

Denton, Mrs. Grace Bonham  
 Hodge, Claude Bonham  
 King, Dorothy Bonham  
 Rowton, Mrs. W. W. Honey Grove  
 Steger, Thos. P. Bonham  
 Stone, Edna Bonham  
 Rowton, Mrs. W. W. Honey Grove  
 Steger, Thos. P. Bonham  
 Stone, Edna Bonham  
 Wakefield, Audra Bonham  
 Williams, Francis Bonham  
 Wright, J. F. Bonham  
 Hodges, Bessie Mae Bonham  
 Esler, Clifford M. Dennison

##### Grayson County.

Allen, S. E. Sherman  
 Andrews, J. L. Denison

Barbee, W. J. Denison  
 Bennett, Sam P. Denison  
 Blackwell, C. R. Denison  
 Bruno, S. F. Denison  
 Cook, E. C. Denison  
 Corcoran, Katherine Denison  
 Corcoran, C. J. Denison  
 Davault, C. A. Denison  
 Davis, O. T. Sherman  
 Denny, Mable Sherman  
 Dobson, Leah B. Sherman  
 Dowd, Elmer L. Denison  
 Earnest, S. V. Denison  
 Elliot, R. A. Sherman  
 Ernest, Irma Denison  
 Esler, Clifford M. Denison  
 Etter, Henry Denison  
 Evans, J. C. Denison  
 Fallon, Kittie Sherman  
 Gault, Taylor Sherman  
 Gillett, R. A. Whitewright  
 Grant, T. E. Denison  
 Graves, J. G. Whitewright  
 Griffin, Exa Sherman  
 Harshbarger, G. E. Pottsboro  
 Hoey, Geo. S. Denison  
 Holton, W. H. Denison  
 Hudnall, Mrs. Amy Sherman  
 Hines, George P. Sherman  
 Jones, Raye N. Sherman  
 Jones, E. D. Denison  
 Kelley, M. Denison  
 Kelley, Louise Sherman  
 Kennedy, E. E. Denison  
 King, Elma Sherman  
 Lankford, W. W. Denison  
 Long, W. H. Denison  
 Massey, Bessie Sherman  
 Mathews, Helen Sherman  
 Melson, W. D. Denison  
 Middleton, C. B. Denison  
 Morrison, C. A. Sherman  
 Murray, Verne W. Denison  
 McRaith, Sister Perboyre Sherman  
 Powers, N. V. Denison  
 Rea, Cleo Sherman  
 Regensburger, M. A. Denison  
 Rice, L. E. Denison  
 Steakley, Carrie B. Denison  
 Shields, George Denison  
 Smith, Jonnie Mae Denison  
 Terrell, C. A. Denison  
 Thompson, Sam H. Sherman  
 Treoger, Gunda Denison  
 Weaver, J. W. Denison  
 Wheeler, Aleen Denison  
 Williams, W. L. Denison  
 Wims, W. R. Denison  
 Jolley, W. C. Sherman  
 Underwood, Maragaret Denison  
 Barrett, Will Sherman  
 Goble, R. H. Sherman  
 Young, L. H. Sherman  
 Doggett, F. B. Van Alstyne  
 Chaffin, F. T. Sherman

**TENTH DISTRICT****Collin County.**

Brown, George P. .... McKinney  
 Crabb, W. J. .... Celina  
 Foster, J. M. .... McKinney  
 Hollis, Leetin ..... Wylie  
 Murray, T. O. .... McKinney  
 Nenney, Francis ..... McKinney  
 Potts, Mattie ..... Plano  
 Reddell, Mrs. F. E. .... McKinney  
 Singletary, Mrs. Lillian Farmersville  
 Stewart, Mrs. V. L. .... Wylie  
 Northcutt, Jno. T. .... Frisco  
 Carpenter, Roger ..... Frisco

**Hunt County.**

Bonham, Mrs. Ethel ..... Greenville  
 Bryan, H. F. .... Greenville  
 Clary, Neva Jo ..... Greenville  
 Curtis, J. B. .... Greenville  
 Foster, J. Bain ..... Caddo Mills  
 Hemsell, D. L. .... Greenville  
 Herndon, T. T. .... Greenville  
 Hooton, Olline ..... Greenville  
 Leatherford, J. D. .... Merit  
 Mead, D. C. .... Greenville  
 Mead, H. C. .... Greenville  
 Nance, Marcia ..... Greenville  
 Peak, N. E. .... Greenville  
 Wise, R. G. .... Greenville  
 Wise, Roger ..... Greenville

**ELEVENTH DISTRICT.****Dallas County.**

Postoffice address is Dallas unless otherwise indicated.

Adams, Julia M. .... 5544 Monticello  
 Adamson, Vern D. ....  
 .... 1002 Santa Fe Bldg.  
 Akins, Robert L. ....  
 .... Care Dreyfuss & Son.  
 Alexandria, Miss A. ....  
 .... 609 Cotton Exchange Bldg.  
 Anderson, Ray 1108 1-2 Commerce  
 Andress, W. F. .... Santa Fe Bldg.  
 Askins, J. W. ....  
 .... 5th floor Chamber Commerce Bld.  
 Allen, Alva L. .... 213. Cen. Bk. Bldg.  
 Allen, G. H. ....  
 Aronson, N. N. .... Until. Ins. Co.  
 Abrams, Jake ..... 214-216. S. Akard.  
 Bentley, E. H. 727 Duncanville Ave.  
 Brantley, R. M. ....  
 .... First State Bank, Seagoville  
 Bromm, R. S. .... Titcher-Goettinger  
 Bell, Ruby ..... 5219 Parry  
 Birdsong, E. A. .... Fed. Reserve Bank  
 Barnes, C. M. .... Craddock & Smith  
 Bailey, R. T. ....  
 .... care Leachman Cardere Co.

Beall, J. H. .... 1701 Kirby Bldg.  
 Bennett, Parks .....  
 .... care Murphy & Bolanz  
 Biser, L. B. ....  
 .... 17th Floor Allen Building  
 Boothe, Miss Alma ..... 3722 Bowser  
 Boren, H. R. .... 2000 Pacific Avenue  
 Bowser, D. W. .... 220 Slaughter Bldg.  
 Boyd, Clara L. ....  
 .... care Morris Plan Bank  
 Bragg, H. S. Care Shell Petro. Corp.  
 Burnam, C. W. .... 1004 Ross  
 Buzard, Beatrice .....  
 .... care Smith Bros. Inc.  
 Bradley, R. H. .... care Turner  
 .... Rodgers & Winn. 1010 Rep. Bldg.  
 Barber, J. C. .... care Crim. Dist. Court  
 Barker, Lee ..... 1004 Ross  
 Baldrige, Wm. .... 301 Praetorian  
 Bray, Miss Nadine ..... 1306 S. W. Life  
 Black, Mrs. W. J. (Mrs. J. W.) ....  
 .... 1113 Magnolia Bldg.  
 Boles, Wilan ..... Sanger Hotel  
 Boone, W. A. .... 1307 Kirby Bldg.  
 Bywaters, A. H. .... 4303 Dickason  
 Borofsky, A. .... Pearl and Cadiz  
 Brau, Phillip E. C. .... 1929 McMillan  
 Burgher, Joe T. .... 3707 Cragmont  
 Busch, Max ..... 910 1-2 Elm  
 Broadnax, W. J. .... 1104 Corinth  
 Bright, Hattie ..... 407 Med. Den. Bldg.  
 Campbell, J. M. .... 301 Andrews Bldg.  
 Camp, Otis ..... 219 So. Willomet  
 Cantrell, Robert J. ....  
 .... care Stewart Title Guaranty Co.  
 Clamp, Myrtle A. ....  
 .... 804 American Exchange Bk. Bldg.  
 Clark, L. B. .... 403 Marvin Bldg.  
 Cole, Walter P. .... 918 Allen Bldg.  
 Cole, Carrie Bell ..... 4619 Phillips  
 Clouts, Bershie ..... 3123 McKinney  
 Collier, Marvin ..... care Moore  
 .... Bros. Electric Co., 1906 Jackson  
 Cooper, Harry G. ....  
 .... Fidelity Union Building  
 Corr, E. W. .... City Engineer's Office  
 Cox, Mrs. Al ..... 1031 King's Highway  
 Cox, W. A. .... 2616 Swiss  
 Crawford, E. J. .... 817-8 Good  
 Crawford, Alberta ..... 614 Allen Bldg.  
 Crossmand, C. D. .... Garland  
 Crossman, Geo. W. .... Garland  
 Cavaness, R. R. .... 1221 Main  
 Campbell, F. A. .... Fishburn Mot. Co.  
 Carver, W. J. .... 321 N. Bishop  
 Casteel, Mattie G. .... 1107 Main  
 Chase, O. J. .... 2115 Cedar Crest  
 Collins, G. P. .... 208 Andrews Bldg.  
 Cooke, A. F. .... 930 Allen Bldg.  
 Curtsinger, W. H. .... Cont. Gin. Co.  
 Crowley, David M. .... Magnolia Bldg.  
 Cumbie, J. R. .... care C. A. Bryant Co.

Clarkson, Mrs. Hilda.....	Fix, Geo. J.....2507 Commerce
.....Texas Power & Light Co.	Ferguson, J. B.....
Cloud, R. E.....care Dist. Clerk's Of.	.....213 Central Bank Bld.
Crawford, Thelma.....	Fitzgerald, Grace.....Allen Bld.
.....1310 Am. Ex. Bank Building	Fleeman, J. W.....1422 Englewood
Cochran, J. R.....Julian,	French, Marvin M.....Ford Motor Co.
Cochran & Carter, Praetorian Bld.	Farrish, Ruby, White.....
Carothers, Sam W.....826 Kirby Bldg.	.....care Nathan B. Halporn Linz Bld.
Collmer, Joe.....3214 Carpenter	Fisher, Margaret E.....
Clem, James W.....	.....1502 Praetorian Bldg.
.....care Titche-Goettinger	Frederick, R. E.....
Caldwell, C. D.....	.....care Texas Power & Light Co.
Chrestman, M. N.....S. W. Life Bldg.	Crossett, C. C.....1401 N. Carroll
Davis, Margaret W.....	Gardner, C. R.....911 Camp
.....care Smith Bros. Inc.	George, Muriel.....1107 Main
Davis, Mrs. Gladys.....	Gibbard, W. W.....
.....care Lawson Rubber Co.	.....Gibbard Investment Co.
Davoren, Leila S.....508 Praetorian	Gilbreath, Lula.....
Dalrymple, A. C.....407 Commerce	.....410 Mercantile Bank Bldg.
Darensbourg, Margaret.....	Goldman, W. W.....
.....2427 Cottage Lane	.....care Justice of the Peace
DeGraffenried, G.....	Goodman, Ruth.....416 Marvin Bldg.
.....910 Republic Bank Bldg.	Gugenheim, C. R.....
Deere, Mary.....1133 Med. Arts. Bldg.	.....1906-8 Republic Bank Bld.
Dennis, C. J.....Fuller Con-	Gunstream, Lee R.....
struction Co., Rep. Bank. Bldg.	.....605 American Ex. Bank Bld.
Dixon, H. A.....5205 Beeman	Gatlin, E. N.....
Dodson, T. C.....2510 So. Lancaster	.....Texas Power & Light Co.
DeShazo, L. A.....610 Slaughter Bldg.	Giles, Guy G.....504 Construction Bld.
Dreeben, Lilly.....	Grace, Miss Nina.....Texas Pub-
Duffy, L. H.....2120 Jackson	lic Service Information Bureau
Dittrick, Rudell.....	Haley, Isabelle.....
.....Republic Building & Loan Assn.	.....Western States Grocery Co.
Dundore, Howard.....615 Good St.	Hauteman, J.....610 Slaughter Bldg.
Dunlap, J. S. 710 Slaughter Bldg.	Harbisen, J. R.....5415 Worth
Dunham, H. W.....1011 Commerce	Harris, J. N. 214 1-3 N. Montclair
Duncan, Lona Mae.....	Hawkins, F.....809 Elm
.....906 Republic Bank Bldg.	Hatzenbueeler, Phil. 2820 Commerce
Dudley, Zelam M.....	Hegan, Joseephine 3117 Nuesbauer
.....1205 Mercantile Bank Building	Hayden, Mrs. S. A.....
Dulaney, Frances.....5330 Goodwin	.....care Juvenile Court
Duke, R. N.....800 Jackson	Harman, C. E.....
Dorris, Helen.....1307 Kirby	.....care Hangar No. 6, Love Field
Dixon, R. J.....Santa Fe Bldg.	Hamilton, D. W.....1805 Elm
Dyer, Miss Jessie.....912 So. Haskell	Herber, B. G.....
Doyle, Edward F.....	.....Herber Bros. & Wolfe
.....Flippen Prather Realty Co.	Hefner, G. B.....704 Magnolia
Davies, E. J.....1710 Rep. Bank Bld.	Henke, Miss Pearl 311 Santa Fe Bld.
Dixon, Marguerite 416 Marvin Bld.	Hendrix, Miss Johnnie Duron.....
Dean, Mrs. M. A.....The Marshall Co.	.....1614 Republic Bank Bld.
Dillard, T. M.....Tex. Power & Light	Hawkins, R. S.....
Enderly Carl.....Clem Lumber Co.	.....care Hugh Cooper Co.
Emerson, Clarence H.....529 E. 9th	Holder, J. D.....Lancaster
Elmdorf, A. G. 1002 Santa Fe Bldg.	Holden, Mrs. R. J. 301 City Hall
Evans, Mrs. Mildred 1908 Canton	Holder, Mrs. J. D.....Lancaster
Ely, Ben 721 Santa Fe Bldg.	Holland, H. W. 615 Pretorian Bld.
English, Ralph L. 714 Santa Fe Bld.	Hoover, Miss V. I. S. W. Life Bld.
Fatherine, E. E. 5334 Bonita	Henrickson, Doris 508 Marvin Bld.
Fiedler, A. E. 800 Commerce	Hoffman, Margaret F. 5235 Bonita
Fisher, Tom B. Liberty State Bank	Henderson, J. W. 123 W. Jefferson
Freese, Bessie.....	Hughes, Maurey.....
.....Gibbard Investment Co.	.....910 Republic Bank Bld.
Finley, T. R. 3221 Commerce	Harrison, Green.....
	.....6534 Vickery Boulevard

Hoffman, Frances \_\_\_\_\_  
     810 Dallas National Bank Bld.  
 Hillin, Vida B. Mercantile Bank Bld.  
 Hooks, John T. Dallas Morning News  
 Hubbard, Mrs. Lucretia, Allen Bld.  
 Howell, J. C. 210 S. W. Life Bldg.  
 Howells, R. M. 725 Santa Fe Bld.  
 Heneley, E. L. N. Texas Trust Co.  
 Herring, Clifford \_\_\_\_\_  
     220 Mercantile Bank Bld.  
 Hardin, F. S. 1409 Main St.  
 Harrison, L. M. \_\_\_\_\_  
     care Dallas Power & Light Co.  
 Hogan, E. G. \_\_\_\_\_  
     care Texas Power & Light Co.  
 Higginbotham, B. F. (B. T.) \_\_\_\_\_  
     Notify P. O. Box 262, Ft. Worth  
 Harris, Louise \_\_\_\_\_  
     1101 Republic Bank Bld.  
 Hubert, Gladys W. 1000 Kirby Bld.  
 Hayes, M. P. \_\_\_\_\_  
 Howard, Virgil K. Penn Oil Co.  
 Hymes, Samuel, to Titcher-Goettinger  
 Henderson, Katherine \_\_\_\_\_  
 Irion, C. H. Hugh Cooper Co.  
 Jack, John C. 2518 Gladstone  
 Jones, Marion L. St. George Hotel  
 Jennings, J. A. 1514 Kirby Bld.  
 Jones, Mrs. L. L. 2219 Commerce  
 Johnson, Mrs. W. S. \_\_\_\_\_  
     4339 Buena Vista Drive  
**Johnson, Ben H.** 2225 Main  
 Johnson, Lell C. Wilmer  
 Johnson, David F. 2206 Live Oak  
 Jones, Mrs. Julia Wright  
 Kemp, Mary S. 612 S. Ravina Drive  
 Kemper W. 5011 East Side Avenue  
 Key, Avabel 1002 Santa Fe Bldg.  
 Kemper, W. W. 433 W. Jefferson  
 Kirkpatrick, A. N. 4313 Live Oak  
 Kirkland, W. L. 735 Wilson Bld.  
 Kirksey, Mary Etta \_\_\_\_\_  
     219 Slaughter Bld.  
 Kirven Eunice L. 1411 Kirby Bld.  
 Kimery, C. Vester 412 So. Bishop  
 Kramer, Mrs. Thelma W. \_\_\_\_\_  
     Hugh Cooper Co.,  
 Kveton, P. H. 318 N. Texas Bld.  
 Lawrence, Perry \_\_\_\_\_  
     Standard Plumbing Co.,  
 Lawson, J. R. Lawson Rubber Co.,  
 Lewis, Mrs. Lula Mae \_\_\_\_\_  
     care Buckners Orphans' Home  
 Lee, W. A. Fishburn Motor Co.,  
 Leeson, Mrs. Myra \_\_\_\_\_ Box 498  
 Loman, Mae 1307 Kirby Bld.  
 Loveland, A. W. 725 Santa Fe Bld.  
 Lucas, Mrs. S. E. 207 W. Colorado  
 Lyles, George 829 W. 12th  
 Lile, J. C. 414 S. W. Life Bld.  
 Luse, W. P. \_\_\_\_\_  
     Commercial Trust Co, Central  
     Bank Bldg  
 Latimer, G. C. 735 Wilson Bld.

Lyon, W. G. Jr. Lancaster  
 Lacy, Helen \_\_\_\_\_  
 Lewis, W. H. \_\_\_\_\_  
 Lewis, W. H. \_\_\_\_\_ care Julian,  
     Cochran & Carter, Fracterian Bld.  
 Moore, Edna Jo. \_\_\_\_\_ care  
     P. A. Bywaters, Am. Ex. Bk. Bld.  
 McLman, N. F. \_\_\_\_\_  
     American Exchange Bank Bldg.  
 Meyhoefer, Louise \_\_\_\_\_  
     725 Santa Fe Bldg.  
 Miller, W. A. 1004 Ross  
 Mitchell, Mary Jo. Smith Bros  
     Construction Co., Santa Fe. Bld.  
 Millican, Miss Billie \_\_\_\_\_  
     1614 Republic Bank Bldg.  
 Midgeley, C. C. 1204 Kirby Bld.  
 Merzbacher, Chas. Jr. \_\_\_\_\_  
     1710 Greenville Ave.  
 Mixon, Roy S. 605 1-2 Sunset  
 Miller, J. F. 421 S. Glasgow  
 Mills, Sam L. Boedeker Mfg Co.,  
 Moore, Mrs. U. G. \_\_\_\_\_ care Petroleum  
     Pipe Line Company Magnolia Bld.  
 Monroe, T. F. 910 Republic Bank Bld.  
 Monts, Davis \_\_\_\_\_ Fuller  
     Construction Co., Republic Bank Bld  
 Morrow, Flora M. 16 N. Fitzhugh  
 Morris, A. A. R. 2 Cedar Hill  
 Moore, Thos. S. 903 So. Ervay  
 Moore, A. H. \_\_\_\_\_  
     care Lynn B: Milam Lawyer  
 Moseley, A. 513 N. Texas Bldg.  
 Moore, Earle D. \_\_\_\_\_ care I. H. Weil Co.  
 Moseley, Oleta 426 So. Akard  
 Morton, Thos. J. \_\_\_\_\_  
     care The Murray Co.,  
 Miller Amp W. Kirby Bld. 1112  
 Morrow, J. G. Jr. \_\_\_\_\_  
     1831 N. Fitzhugh  
 Manning, Bessie Ray \_\_\_\_\_  
     1709 N. Market  
 Manning, W. R. Aetna Building  
     & Loan Co. Athletic Club Bldg  
 Meskimen, Mrs. Alice \_\_\_\_\_  
     Investment Finance Corp  
 Miller, Lloyd M. \_\_\_\_\_ care  
     Sheppard W. King Co.  
 Moore, Bennett G. City National  
     City National Bank  
 McDearman, Miss Ethel \_\_\_\_\_  
     918 Allen Bldg.  
 McClain, Mrs. Marie \_\_\_\_\_  
     407 N. Texas Bank Bldg.  
 McKee, G. W. 1605 Kirby Bldg.  
 McMillan, Pauline \_\_\_\_\_  
     care Klein Bros. Co.  
 McCallon, B. R. 210 City Hall  
 McGinley, Miss Viola \_\_\_\_\_  
     1216 Am. Ex. Bank Bldg.  
 McLane, Jack 520 West Davis  
 McMarty, R. L. \_\_\_\_\_  
     708 Merc. Bank Bldg.  
 McCleskey, B. E. 6326 Gaston

McBean, R. A. ....	1039 Young St.
..... 1112 Republic Bank Bldg.	Schultz, C. Vera.....
McAfee, Tom.....	1315 1-2 Young
McElreath, Miss Ila.....	Sorrels, Naomi.....
..... Industrial Ins. Co.	1805 Elm
McMillin, Ollie.....	Scott, R. E.....
..... care	3028 Main
B. F. Brooks Cons. Co., Love Field	Scott, Ross M.....
Nana, John.....	Santa Fe Bldg.
2125 Commerce	Schwartz, Hymie.....
Nelson, Claire.....	2408 Elm
Love Field	Spinks, M. J.....
Norrell, Beatrice.....	Methodist Hospital
725 Santa Fe Bldg.	Stafford, W. T.....
Nance, John A.....	..... care Texas Power & Light Co.
614 Allen Bldg.	Shaw, Virginia.....
Neff, R. V.....	Commercial Tr. Co.
724 Wilson Bldg.	Stephens, Tom P.....
Ormond, John.....	..... care Jackson, Stephens Co. Inc.
2219 Commerce	Stephens, W. C.....
Paschal, B. D.....	5415 Parry Ave.
2310 Lancaster Road	Sternberg, H. S.....
Parshley, A. W.....	1304 Rep. Bk. Bld.
2617 Florence	Swift, Sol G.....
Payne, Milliard B.....	322 Linz Bldg.
..... Dallas Waste Mills	Stevenson, C.....
Payne, J. T.....	208 Cen. Bank. Bldg.
..... Pulliam-Trewett Coal Co.	Stoneham, H. D.....
Pennington, Louise.....	213 Cen. Bk. Bldg.
..... Fishburn Motor Co.	Stover, Mary.....
Pegues, Gloria Adele.....	409 Eads Ave.
..... 304½ S. Harwood	Shaw, O. W.....
Peabody, George.....	1301 Kirby Building
..... care Judge Baldwin's Court	Shugar, Jessie.....
Peterson, A. H.....	508 Marvin Bldg.
403 Dallas National	Shults, Richard.....
Pearce, A. H.....	..... 910 Republic Bank Building
700 W. Jefferson	Sharpe, Irwin W.....
Pickard, O. B.....	..... care
Box 2246	Cockrell, McBride & O'Donnell
Plaxco, Annie.....	Stephens, H. H.....
1119 Winnetka	1833 McMillan
Parker, John A.....	Smith, Miss M. E.....
214 S. Akard	..... 1001 S. W. Life Bldg.
Powers, J. H.....	Smith, Ernest.....
..... Local	1902 Greenville Ave.
Agency Dept., Aetna Life Ins. Co.	Smith, W. M.....
Redwine, L. C.....	1112 E. 9th
2000 S. Ervay	Smith, Laura H.....
Redman, J. E.....	910 Rep. Bk. Bld.
332 N. Ervay	Stitcher, R. B., Jr.....
Reimond, Effie.....	216 S. Akard
Redfield, Lillian.....	Swain, Jeanne.....
..... care Hugh Cooper Co.	care McCarty Moore
Reese, T. B.....	Suwal, Joseph.....
Rep. Bank Bldg.	..... care Titche-Goettinger
Raid, S.....	Thornton, T. K.....
1204 Kirby Bldg.	Katy Building
Fountree, Gladys.....	Thornton, Ernest C.....
..... care Thos. Y. Pickett, Kirby Bldg.	..... 2504 Birmingham
Rogers, J. E., Jr.....	Terry, E. O.....
..... Smith-Perry Electric Co.	511 Magnolia Bldg.
Roach, J. D.....	Tenery, Miss G.....
Clem Lumber Co.	Box 973
Richenstien, Elizabeth.....	Thompson, J. V.....
..... 2101 Commerce	..... Orange and Camp Streets
Richardson, M. F.....	Thompson, Adelaide B.....
City Natl. Bank	..... 802 Praetorian
Rose, Melville S.....	Todd, Mrs. Nona.....
918 Commerce	..... Loudermilk-Sparkman
Roderick, C. F.....	Truly, Mrs. Lucille.....
..... 208 Central Bank Bldg.	..... Dallas Morning News
Rutherford, Agnes H.....	Tipps, Geo. T.....
..... Utility Ins. Co.	1004 Merc. Bk. Bldg.
Ryon, S. M.....	Turquett, E. E.....
1415 Praetorian Bldg.	..... care Massey Harris Co.
Ross, N. P.....	Turner, Miss Blanche.....
..... care Texas Power & Light	..... 1005 S. W. Life Bldg.
Rutherford, R. R.....	Tucker, Pansy P.....
216 S. Akard	1113 Mag. Bldg.
Sandlin, Miss Mae Iola.....	Tucker, Chas. A.....
..... 12th Floor S. W. Life Bldg.	5928 Swiss
Savage, Mrs. Annie.....	Tubbs, Helen.....
4420 McKinney	..... care American Realty & Cons. Co.
Smith, E. O.....	Thompson, Knollis T.....
614 Allen Bldg.	P. O. Box 28
Seale, Mrs. Rae.....	Thompson, Faustine D.....
..... care Leachman	..... 614 Allen Bldg.
& Gardere, Republic Bank Bldg.	Usry, W.....
Sellans, Ray H.....	5723 Vanderbilt
953 S. Lamar	Vaughan, B. O.....
Speerin, Katherine.....	1521 Commerce
..... 1107 Main	Vennum, Mrs. Vada C.....
	..... 1618 Allen Bldg.



Vogel, Gladys.....3701 Maple  
 Vrazel, Margaret.....614 Allen Bldg.  
 Watson, V. L.....  
     D. C. Heath & Co., 1911 Bryan  
 Wadsworth, W. H. care Vilbig Bros.  
 Waldrop, Ava.....903 E. Jefferson  
 Walker, Valda W.....care  
     H. L. Tenison, Mer. Bank Bldg.  
 Wheeler, J. W.....1107 Main  
 Watts, Mabel.....care Dallas Paper Co.  
 Watson, Nona.....901 Marvin Bldg.  
 Wieland, Anna.....1902 Orange  
 Wertheimer, Jack.....1232 Allen Bldg.  
 Weems, A. G.....  
     American Realty & Cons. Co.  
 Williams, Miss Iva Lee.....  
     1627 Kirby Bldg.  
 Wood, H. D.....1005 1-2 Main  
 Woods, Ida.....206 1-2 Sunset  
 Woodcock, C. P.....1239 Athletic Bld.  
 Wolf, David J.....318 N. Texas Bldg.  
 Wooten, Weta.....1007 Main  
     (First list showed 1107 Main)  
 Willis, W. C.....612 Rep. Bank Bldg.  
 Witherspoon, J. P.....1005 Elm St.  
 Whitefield, Alice.....1111 Praet. Bldg.  
 Whitehurst, C. M.....  
     1903 Rep. Bank Bldg.  
 Whitmire, A. F.....R. F. D. No. 8.  
 Wright, Wilbur F.....Morris Plan Bk.  
 Wright, Annie.....  
     care George Hogan, Ins. Bldg.  
 Wright, W. B.....  
     Texas Power & Light Co.  
 Wolfe, D. E.....Trinity  
     Port. Cement Co., Santa Fe. Bldg.  
 Wright, W. B.....  
     Texas Power & Light Co.  
 Willingham, E. A.....  
     care Dabney, Goggans & Ritchie  
 Wilson, H. T.....1008 T. & P. Bldg.  
 Wheat, George M.....2211 Pacific  
 Yeager, C. N.....1004 Ross Avenue  
 York, Denny.....1301 South Lamar  
 Yeargan, J. H. Jr.....214 So. Akard  
 Weber, Miss Bertha.....care  
     Loyd's America, Dallas Natl. Bank  
 Watts, Miss Justine.....care Felix  
     D. Robertson, 1215 Kirby Bldg.  
 Irby, T. C.....  
 Hayes, Beatrice.....  
     1424 Medical Arts Bldg.  
 Clarkson, Mrs. Hilda.....  
     care Dallas Power & Light Co.  
 Crabb, Mrs. G. E.....care Jefferson  
     Std. Life. Ins. Co. Santa Fe. Bldg.  
 Bishop, J. I.....1903 Magnolia Bldg.  
 Anderson, Miss Eve Adele.....  
 Wilkinson, C. W.....1614 W. 13th St.  
     912 Santa Fe Bldg.  
     Std. Life Ins. Co., Santa Fe Bldg.  
 Brewer, Mrs. Lena.....care Jefferson

Russell, E. L.....  
     Amer. Exchange Bank Bldg.  
 Russell, Ira J.....Central Bank Bldg.  
 Harvey, D. P.....Central Bank Bldg.  
 Kirk, L. D.....703 Harvin Bldg.  
 Morris, Miss Ruth.....  
     India Tire & Rubber Co.

## TWELFTH DISTRICT.

### Ellis County.

Duncan, Miss Donnie.....Ennis  
 Naylor, Robert L.....Midlothian  
 Wilkinson, S. A.....Ferris  
 Woodward, Tommie.....Waxahachie  
 Brooks, Horace R.....Waxahachie

### Johnson County.

Derryberry, R. L.....Cleburne  
 McFarlane, Miss Lora.....Cleburne  
 Johnston, Emmett Clark.....Alvarado  
 Duncan, H. H.....Alvarado

### Hill County

Benson, Mattie Catharyn.....Hillsboro  
 Breeding, Elizabeth G.....Hillsboro  
 Ford, John A.....Hillsboro  
 Moore, D. T.....Hillsboro  
 Roberts, Glen.....Hillsboro  
 Morris, Miss Madelle.....Itasca

## THIRTIETH DISTRICT

### Cochran County.

Bonds, J. R.....Morton  
 Bonds, Nora F.....Morton  
 McCastland, R. H.....Morton  
 Morrow, G. F.....Morton  
 Angley, W. E.....Lehman  
 Owen, Lewis.....Morton  
 Bonner, C. A.....Bledsoa

### Cottle County.

Thomas, O. L.....Paducah  
 Bobo, C. D.....Paducah  
 Stephens, G. F.....Paducah

### Crosby County.

Jones, W. P.....Crosbyton  
 Bond, George S.....Crosbyton  
 Bond, John T.....Crosbyton  
 Carter, R. C.....Crosbyton  
 Mitchell, B. W.....Crosbyton  
 Mitchell, Leslie.....Crosbyton  
 Gould, Jones.....Lorenzo  
 Hannah, R. B.....Lorenzo  
 Newton, Charles E.....Ralls  
 Stevens, C. E.....Lorenzo  
 Robbins, F. L.....Ralls  
 Oldham, H. C.....Crosbyton  
 Butler, Miss Ilene.....Crosbyton

**Dawson County.**

May, Mrs. A. E.	Lamesa
Priest, O. F.	Lamesa
Bertram, Mrs. Bertha	Lamesa
Lavender, R. P.	Lamesa
Thomas, G. A.	Lamesa
Martin, G. A.	Lamesa
Bartlett, Leonard	Lamesa
Haney, G. I.	Lamesa
Kirk, Dyrel	Lamesa
Rotsch, Cecil	Lamesa
Thruston, Viola	Lamesa
Christopher, Thos. S.	Lamesa
Kelley, W. R.	Lamesa
Hollingsworth, C. A.	Lamesa
Hollingsworth, Inez	Lamesa
Gaines, Clarence	Lamesa
Saunders, Lela	Lamesa
Guerrant, Thelma	Lamesa
Morgan, Maurine	Lamesa
Koger, Esther	Lamesa
Vaughn, T. F.	Lamesa
Taylor, H. B.	Lamesa
Watson, H. C.	Lamesa
Brown, W. E.	Patricia
Norman, O. B.	Lamesa
Ray, Susie M.	Lamesa
Pratt, Leslie C.	Lamesa
Sprowls, Irma	Lamesa
Snelson, J. E.	Lamesa
McCall, Matt A.	Lamesa
Crawley, W. K.	Lamesa
Goodloe, G. E.	Lamesa
Goodloe, James	Lamesa
Jones, Milo	Lamesa
Lawler, B. I.	Lamesa
Cates, William	Lamesa
Morgan, N. R.	Lamesa
Key, V. O. Jr.	Lamesa
Bearden, Mrs. A. G.	Lamesa
McClane, Vestal	Lamesa
Fleetwood, R. E.	Lamesa
Arnett, W. D.	Lamesa
Eager, L. E.	Lamesa
Medlin, Oma Lena	Lamesa
Wilson, W. A.	Lamesa
Brown, Thelma	Lamesa
Bertram, Bertha	Lamesa
Smart, Jno.	Lamesa

**Dickens County.**

Sanders, T. J.	Spur
Powell, Charlie	Spur
Dickey, T. H.	Spur
Harkey, Mary B.	Spur
Perry, C. H.	Spur

**Floyd County.**

Snodgrass, Roy L.	Floydada
Scott, R. C.	Floydada
Scott, J. T.	Floydada
Johnson, J. N.	Floydada
Readhimer, Miss Mary	Floydada

Ellison, Miss Lottie M.	Daugherty
Jarnigan, J. P.	South Plains
Traylor, G. T.	Lockney
Brown, Henry H.	Quitauque
Laverty, Jay	Floydada
Russell, T. C.	Floydada
Assiter, S. H.	Floydada

**Gaines County.**

Morgan, N. R.	Seminole
Stark, Mrs. Eunice	Seminole

**Garza County.**

McHarse, W. N.	Southland
How, Alice	Southland
Hoffman Paul D.	Post
Duckworth, Ira L.	Post
Bouchier, P. S.	Post

**Hale County.**

Tull, H. V., Jr.	Plainview
Hale, J. E.	Plainview
Hooper, Robert E.	Plainview
Bailey, Guy H.	Hale Center
Robbins, Homer	Plainview
Cunningham, Z. F.	Plainview
Thames, H. H.	Plainview
Barnard, H. H.	Plainview
Rude, O. B.	Plainview
Maupin, Edna	Plainview
Gardner, Mrs. Ben	Plainview
Miller, Mrs. Alma	Plainview
Gardner, Mrs. Ben	Plainview
Anderson, Lillie Mae	Plainview
Kirk, Alcott	Plainview
Morris, Loyd	Plainview
Richter, H. E.	Plainview
Triplett, J. Frank	Plainview

**Hockley County.**

Carlton, S. Langford	Levelland
Morgan, M. C.	Levelland
Abbott, E. V.	Levelland
Morris, Nyles	Ropesville

**Howard County.**

Earnest, O. B.	Big Spring
Hubbard, Thelma	Big Spring
Prichard, Edwin	Big Spring
Robinson, Mabel	Big Spring
Whitaker, J. Fred	Big Spring
Key, S. W.	Big Spring
Valliere, Mrs. Lillie	Big Spring
Keiser, Miss Helen J.	Big Spring
Wyatt, C. C.	Big Spring
Houck, A. P.	Big Spring
Logan, B. F.	Big Spring
Sullivan, A. M.	Big Spring
Hayward, G. H.	Big Spring
Sears, Miss Lois	Big Spring
Tarkenton, L. W.	Big Spring
Stewart, Merle	Big Spring

Onnie, Ernest B. \_\_\_\_\_ Big Spring  
 Prichard, J. I. \_\_\_\_\_ Big Spring  
 Bowman, J. E. \_\_\_\_\_ Big Spring  
 Homan, Miss Dorothy \_\_\_\_\_ Big Spring  
 Whitaker, John G. \_\_\_\_\_ Big Spring

**Lamb County.**

Walters, Miss Bessie \_\_\_\_\_ Littlefield  
 Bradley, J. H. \_\_\_\_\_ Amherst

**Lubbock County.**

Tate, Cecil H. \_\_\_\_\_ Lubbock  
 Parker, Miss Paulene \_\_\_\_\_ Lubbock  
 Bledsoe, W. H. \_\_\_\_\_ Lubbock  
 Crenshaw, Charles \_\_\_\_\_ Lubbock  
 Brown, A. B. \_\_\_\_\_ Lubbock  
 Kaberna, J. J. \_\_\_\_\_ Lubbock  
 Porter, R. G. \_\_\_\_\_ Lubbock  
 Royalty, W. W. \_\_\_\_\_ Lubbock  
 Bruner, Hazel \_\_\_\_\_ Lubbock  
 Morrow, O. L. \_\_\_\_\_ Lubbock  
 Stoker, P. G. \_\_\_\_\_ Lubbock  
 Scott, Alfred M. \_\_\_\_\_ Lubbock  
 Hoffman, C. C., Jr. \_\_\_\_\_ Slaton  
 Pember, M. A. \_\_\_\_\_ Slaton  
 Pember, Royse M. \_\_\_\_\_ Slaton  
 Pember, Bruce M. \_\_\_\_\_ Slaton  
 Ellis, Lorenz V. \_\_\_\_\_ Lubbock  
 Bossey, James \_\_\_\_\_ Lubbock  
 Duggan, T. B. \_\_\_\_\_ Lubbock  
 Brabom, J. L. \_\_\_\_\_ Lubbock  
 Easley, Branche \_\_\_\_\_ Lubbock  
 Edem, Mabrey \_\_\_\_\_ Lubbock  
 Gillin, J. Walter \_\_\_\_\_ Lubbock  
 Matthews, Gus \_\_\_\_\_ Lubbock  
 Parks, Roscoe \_\_\_\_\_ Lubbock  
 West, M. E. \_\_\_\_\_ Lubbock  
 Brown, R. E. \_\_\_\_\_ Rural Route, Lorenzo  
 Barwise, F. H. \_\_\_\_\_ Lubbock  
 Chilton, G. W. \_\_\_\_\_ Lubbock  
 Blair, Daniel A. \_\_\_\_\_ Lubbock  
 Westerfield, R. T. \_\_\_\_\_ Lubbock  
 Campbell, C. \_\_\_\_\_ Lubbock  
 Evans, William H. \_\_\_\_\_ Lubbock  
 Sowder, R. A. \_\_\_\_\_ Lubbock  
 Read, L. Wesley \_\_\_\_\_ Lubbock  
 McIntosh, Jack \_\_\_\_\_ Lubbock  
 Holland, E. B. \_\_\_\_\_ Lubbock  
 Royalty, J. C. \_\_\_\_\_ Lubbock  
 Cunningham, Ruth \_\_\_\_\_ Lubbock  
 Royalty, Mrs. Betty \_\_\_\_\_ Lubbock  
 Wilson, William M. H. \_\_\_\_\_ Lubbock  
 Little, Ora \_\_\_\_\_ Lubbock  
 Douglas, Richard L. \_\_\_\_\_ Lubbock  
 Miller, Robert N. \_\_\_\_\_ Lubbock  
 Robertson, Wyndham \_\_\_\_\_ Lubbock  
 Hoffman, W. Howard \_\_\_\_\_ Slaton  
 Miles, Mrs. Mrytle \_\_\_\_\_ Lubbock  
 Duggan, C. J. \_\_\_\_\_ Lubbock

**Lynn County.**

Sanford, Lawrence \_\_\_\_\_ Tahoka  
 Walker, J. C. \_\_\_\_\_ Tahoka

Weathers, R. P. \_\_\_\_\_ Tahoka  
 Rayburn, C. A. \_\_\_\_\_ Tahoka  
 Alexander, Carl \_\_\_\_\_ Tahoka  
 Elliott, J. W. \_\_\_\_\_ Tahoka

**Martin County.**

Hamilton, Robert W. \_\_\_\_\_ Stanton

**Motley County.**

Poteet, Louis C. \_\_\_\_\_ Matador  
 Pitts, D. E. \_\_\_\_\_ Matador  
 Patton, Rachel \_\_\_\_\_ Matador  
 McWilliams, Connie Ross \_\_\_\_\_ Matador  
 Fish, J. Farris \_\_\_\_\_ Matador

**Stonewell County.**

Caudle, Quant \_\_\_\_\_ Old Glory  
 Dunwoody, W. A. \_\_\_\_\_ Aspermont  
 Rash, A. W. \_\_\_\_\_ Aspermont  
 Rash, T. J. \_\_\_\_\_ Peacock  
 Rice, H. H. \_\_\_\_\_ Peacock  
 Springer, W. A. \_\_\_\_\_ Aspermont  
 Kennedy, George C. \_\_\_\_\_ Peacock  
 Fitzgerald, J. L. \_\_\_\_\_ Peacock  
 Ginn, Burnett \_\_\_\_\_ Aspermont

**Terry County.**

Telford, Mrs. Kate \_\_\_\_\_ Brownfield  
 Crews, R. A. \_\_\_\_\_ Wellman  
 Cardwell, Minnie Lee \_\_\_\_\_ Brownfield  
 Winston, Pauline A. \_\_\_\_\_ Brownfield  
 Headstream, Wade \_\_\_\_\_ Wellman  
 Winston, E. L. \_\_\_\_\_ Wellman

**Yoakum County.**

McGentry, D. B. \_\_\_\_\_ Plains

**THIRTEENTH DISTRICT****Limestone County.**

Cook, W. D. \_\_\_\_\_ Groesbeck  
 Clark, J. W. \_\_\_\_\_ Mexia  
 Douglas, Miss Ruby L. \_\_\_\_\_ Mart  
 Hyden, A. A. \_\_\_\_\_ Groesbeck  
 Leddon, Jas. A. \_\_\_\_\_ Mart  
 Moody, C. H. \_\_\_\_\_ Groesbeck  
 Jones, W. A. \_\_\_\_\_ Kosse  
 Suttle, Iodie \_\_\_\_\_ Kosse  
 Webb, M. B. \_\_\_\_\_ Mexia  
 Bradley, J. E. \_\_\_\_\_  
 Bradley, B. L. \_\_\_\_\_

**Falls County.**

Holland, Jewel H. \_\_\_\_\_ Marlin  
 Roberts, H. E. \_\_\_\_\_ Rosebud  
 Watkins, B. L. \_\_\_\_\_ Rosebud  
 Catalina, Edna \_\_\_\_\_ Marlin  
 Curry, C. T. \_\_\_\_\_

**McLennan County.**

Bosley, Miss Edwina \_\_\_\_\_ Waco

Brown, Johnnie B.	Waco
Brown, N. B.	Waco
Campbell, J. J.	Waco
Clarke, J. F.	Waco
Craddock, Rilla Mae	Waco
Dosher, Price Jr.	Waco
Davis, E. L.	Waco
Dutton, O. W.	Waco
Elkins, C. E.	Waco
Fowler, H. M.	West
Garrett, Pat	Waco
Gassaway, T. F.	Elm Mott
George, B. N.	Waco
Harper, J. W.	Waco
Head, H. S.	Waco
Hearn, J. B.	Waco
Hopkins, Mrs. Evelyn	Waco
Hunt, A. C.	Waco
Janek, Miss Eleanor	Waco
Janes, A. C.	Waco
Jones, Miss Laura	Waco
Jones, Mrs. Annie	Waco
Keelan, P. F.	Bruceville
Keller, Loyse	Waco
Petty, R. B.	Waco
Quinius, H. J.	Waco
Reece, T. J.	Waco
Riess, Miss Lillian	Waco
Satcher, L. R.	Waco
Seawell, R. O.	Waco
Smith, Miss Bertha	Waco
Smith, Morris	Waco
Stockbruger, C. F.	Waco
Stone, E. R.	Waco
Sheffield, Mrs. Marjorie	Waco
Talbert, Miss Ina Mae	Waco
Teelin, P. E.	Waco
Thaxton, Iola	Waco
Thomas, Nokomis	Waco
Whitefield, Mrs. E. W.	Waco
Williams, J. F.	Waco
Quay, I.	Waco
Quay, Mrs. Sam D.	Waco
Gordon, Dr. R. A.	Lorena
Willie, W. B.	Waco
Shaffer, C. P.	Waco
Shaffer, L. E.	Waco
Hanover, W. V.	Waco
Smith, Wilkes	Waco
Seawall, R. O.	Waco
Reece, T. J.	Waco
Head, H. S.	Waco
Alexander, Virginia	Waco
Thaxton, Iola	Waco
Pearce, Mrs. B. A.	Waco
De Forrest, Jack	Waco
Johnston, W. Lane	Waco
Davis, M. B.	Waco
Leach, T. E.	Waco

**Milam County**

Bergum, P. L.	Ben Arnold
Bickett, Marthann	Cameron

Graham, Clara	Thorndale
Westbrook, Jewel B.	Cameron
Lewis, Fannie Mae	Cameron

**FOURTEENTH DISTRICT****Bastrop County.**

Bell, Henry	Bastrop
Ehrlich, G. R.	Smithville
Johnson, Roland	Elgin
Smith, Amy E.	Elgin
Smith, Lela	Bastrop
Wallace, Ada L.	Bastrop

**Brazos County.**

Beard, Louis	Bryan
Carpenter, Carrie Cooper	College Station
Daniels, W. C.	Bryan
Kelley, O. W.	Bryan
Lee, Glenna Duff	Bryan
Newton, Pat	Bryan
Trant, Glada M.	Bryan

**Lee County.**

Jackson, William F.	Giddings
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**Washington County.**

Dreschsel, H.	Brenham
Harris, J. T.	Brenham
Herbst, Emily S.	Brenham
Hoffman, Lorraine	Brenham
Hartstack, A. W.	Washington
Kicker, Rosa Lee	Brenham
Kubitz, F. J.	Brenham
Lipscomb, A. E.	Brenham
Meyer, Edna	Brenham
Rodesnert, A. C.	Brenham
Winkelman, Alyne	Brenham
Sehlke, W. H.	Brenham
Wolff, Theo.	Gay Hill

**FIFTEENTH DISTRICT.****Colorado County.**

Williamson, Judge W. M.	Eagle Lake
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**Fayette County.**

Reiss, Irene	La Grange
Steinmann, C. H.	La Grange
Arnim, E. A., Sr.	Flatonia
Arnim, E. A., Jr.	Flatonia
Pastusek, M.	La Grange
Schwake, Mabel	La Grange
Giese, Emanuel E.	La Grange

**Lavaca County.**

Pesek, Emil P.	Yoakum
Janszen, Pauline	Hallettsville

## SIXTEENTH DISTRICT.

## Harris County.

Postoffice address is Houston, unless otherwise indicated.

Anderson, H. M. 1522 W. Main  
 Anderson, Olivia H. \_\_\_\_\_  
 \_\_\_\_\_ care Baker, Botts, Parker, etc.  
 Arnold, O. Robert \_\_\_\_\_  
 \_\_\_\_\_ 1437 Heights Blvd.  
 Arnold, S. E. \_\_\_\_\_ P. O. Box 1494  
 Ashley, M. C. \_\_\_\_\_ P. O. Box 4138  
 Aydt, J. E. \_\_\_\_\_ Electric Bldg.  
 Bahr, J. F. \_\_\_\_\_ Louetta  
 Bassist, Margaret \_\_\_\_\_ 209 Main  
 Berry, E. A., Jr. \_\_\_\_\_ Esperson Bldg.  
 Boyd, Arthur S., Jr. \_\_\_\_\_  
 \_\_\_\_\_ 1812 Second Nat'l Bank Bldg.  
 Brouillette, L. A. \_\_\_\_\_ Public Nat'l Bank  
 Brown, Mrs. Nettie P. \_\_\_\_\_  
 \_\_\_\_\_ 300 Stewart Bldg.  
 Brown, B. B. \_\_\_\_\_  
 \_\_\_\_\_ care Bailey Lumber Co.  
 Broxton, Mrs. Martha S. \_\_\_\_\_  
 \_\_\_\_\_ 426 Cotton Exchang Bldg.  
 Bryan, Doris \_\_\_\_\_  
 \_\_\_\_\_ Second Nat'l Bank Bldg.  
 Bucklen, Hazel G. \_\_\_\_\_  
 \_\_\_\_\_ 837 Bankers Mortgage Bldg.  
 Burris, J. C. \_\_\_\_\_ Pelly  
 Buvens, Mrs. Inez \_\_\_\_\_ 1307 Fairview  
 Buvens, P. L. \_\_\_\_\_ First Nat'l Bank  
 Bugas, Ruby \_\_\_\_\_ 4542 Woodsie Ave.  
 Cagle, Mrs. Louise \_\_\_\_\_  
 \_\_\_\_\_ care Tax Collector's Office  
 Cagle, Mrs. R. S. \_\_\_\_\_  
 \_\_\_\_\_ 106 Pineview Drive  
 Caldwell, W. M. \_\_\_\_\_ 1218 W. Main  
 Carter, R. R. \_\_\_\_\_ 413½ Fannin  
 Chatham, Don \_\_\_\_\_ 2352 Wroxton Road  
 Cheatham, Edna \_\_\_\_\_ 1115 E. Alabama  
 Clay, Lula \_\_\_\_\_ 6714 Ave. H  
 Coale, A. H. \_\_\_\_\_ 307 Calhoun  
 Coffman, V. Y. \_\_\_\_\_ 820 Teetshorn Ave.  
 Conant, Roger \_\_\_\_\_ care  
 \_\_\_\_\_ Hawkins & McElroy, Attorneys  
 Cullen, Marie \_\_\_\_\_ The Warwick  
 Davis, H. S., Jr. \_\_\_\_\_ 409½ Milam  
 Davis, Julian A. \_\_\_\_\_  
 \_\_\_\_\_ care Bailey Lumber Co.  
 Davis, Mrs. Myrtle \_\_\_\_\_ P. O. Box 1821  
 Decker, Luciel \_\_\_\_\_ P. O. Box 928  
 Deerman, O. B. \_\_\_\_\_ 827 Chronicle  
 DeVillier, Lela \_\_\_\_\_ 633 Bankers Bldg.  
 Dugas, Ruby \_\_\_\_\_ 4542 Woodsie  
 Epstein, Sam \_\_\_\_\_  
 \_\_\_\_\_ 504 Post Dispatch Bldg.  
 Ewing, Charlie Claire \_\_\_\_\_  
 \_\_\_\_\_ 1708 Post Dispatch Bldg.  
 Ezzell, S. E. \_\_\_\_\_ 218 Hawthorne  
 Fisher, Dorothy \_\_\_\_\_ 910 Waugh Drive  
 Fisk, Nettie \_\_\_\_\_ 1234 W. Pierce

Flowers, Essye Mae \_\_\_\_\_  
 \_\_\_\_\_ care Parks Engraving Co.  
 Fritz, Bertha \_\_\_\_\_ care Grand Leader Co.  
 Garlick, Charles H. T. \_\_\_\_\_  
 \_\_\_\_\_ Public Nat'l Bank Bldg.  
 Garrett, H. M. \_\_\_\_\_ 630 W. Alabama  
 Garvey, Addie \_\_\_\_\_ Box 225, Goose Creek  
 Gillespie, Clarybel \_\_\_\_\_ care  
 \_\_\_\_\_ Vinson, Elkins, Sweeton & Weems  
 Gillett, Frances \_\_\_\_\_ P. O. Box 1540  
 Gray, W. C. \_\_\_\_\_ 221 San Jacinto Trust  
 Graham, L. M. \_\_\_\_\_ 1816 Houston Ave.  
 Greenfield, Lillian \_\_\_\_\_  
 \_\_\_\_\_ 4603 San Jacinto St.  
 Grice, J. L. \_\_\_\_\_  
 Griffin, Gertrude \_\_\_\_\_ 310 Republic Bldg.  
 Grisson, Orlena \_\_\_\_\_ Second Nat'l Bank  
 Harmon, Florence K. \_\_\_\_\_  
 \_\_\_\_\_ 4418 Galveston Ave.  
 Harris, DeDee \_\_\_\_\_ 1612 Edmundson  
 Harris, Mrs. W. H. \_\_\_\_\_ 721 Peddie Ave.  
 Hazard, A. R. \_\_\_\_\_  
 \_\_\_\_\_ care Bailey Lumber Co.  
 Haworth, Mary \_\_\_\_\_  
 \_\_\_\_\_ 818 First Nat'l Bank Bldg.  
 Haworth, Palmer \_\_\_\_\_  
 \_\_\_\_\_ 818 First Nat'l Bank Bldg.  
 Henderson, J. G. \_\_\_\_\_ care Sheriff's Office  
 Hendrix, Jas. A. \_\_\_\_\_  
 \_\_\_\_\_ care Rountree Motor Co.  
 Hightower, C. M. \_\_\_\_\_ care  
 \_\_\_\_\_ Vinson, Elkins, Sweeton & Weems  
 Hill, S. F. \_\_\_\_\_ 1034 E. 7th  
 Holland, Mrs. Alma \_\_\_\_\_  
 \_\_\_\_\_ 325 Post Dispatch Bldg.  
 Hollaway, Mrs. J. B. \_\_\_\_\_ Goose Creek  
 Hobbs, W. C. W. \_\_\_\_\_ First Nat'l Bank  
 Hollingsworth, Edna \_\_\_\_\_  
 \_\_\_\_\_ care Wagner & Wagner, Attorneys  
 Houseman, Hal \_\_\_\_\_ 1210 Esperson Bldg.  
 Howard, Beulah E. \_\_\_\_\_  
 \_\_\_\_\_ Universal Term. Warehouse Co.  
 Hudson, David H. \_\_\_\_\_  
 \_\_\_\_\_ 533 First Nat'l Bank Bldg.  
 Imber, Myrtle \_\_\_\_\_ 4733 Clay Ave.  
 Jones, Lillie B. \_\_\_\_\_  
 \_\_\_\_\_ 808 Union Nat'l Bank Bldg.  
 Jones, Lille B. \_\_\_\_\_ 301 Union National  
 Kraft, W. O. \_\_\_\_\_  
 \_\_\_\_\_ 636 First Nat'l Bank Bldg.  
 Kring, Mrs. W. L. \_\_\_\_\_  
 \_\_\_\_\_ 1010 State Nat'l Bank Bldg.  
 Kolbow, Mrs. J. G. \_\_\_\_\_ 2628 Main  
 Lackner, A. Q. \_\_\_\_\_ 1304 Crawford St.  
 Lawrence, E. L. \_\_\_\_\_  
 \_\_\_\_\_ care Brown & Root, Contractors  
 Le Normand, F. A. \_\_\_\_\_  
 \_\_\_\_\_ 1902 Petroleum Bldg.  
 Limke, A. G. \_\_\_\_\_  
 \_\_\_\_\_ 302 Bankers Mortgage Bldg.  
 Lusk, Leon \_\_\_\_\_ 612 Dallas St.  
 McAuliffe, Helen \_\_\_\_\_  
 \_\_\_\_\_ First Nat'l Bank Bldg.  
 McCarter, Lucile \_\_\_\_\_ P. O. Box 4093

McClendon, Sidney S., Jr. care  
 Vinson, Elkins, Sweeton & Weems  
 McCollough, Bryan G. Gibraltar Bldg.  
 McMahan, R. E. care E. J. Burke Lumber Co.  
 Mallich, Lorena 425 Bankers Mortgage Bldg.  
 Marcee, Muriel Public National Bank Bldg.  
 Martin, Flora 930 Woodland St.  
 Martin, J. W. Cotton Exchange Bldg.  
 Masor, Faye Esperson Bldg.  
 Matson, Louis E. Universal Term. Warehouse Co.  
 Meyer, Arthur R. 1013 Post Dispatch Bldg.  
 Millar, Emma Turley Federal Trust Co.  
 Miller, Marie Auditorium Hotel  
 Montgomery, Roderick H. Second Nat'l Bank  
 Mount, J. Russell Houston Claims Office  
 Nanney, Eunice 2213 Mason St.  
 Norris, Mrs. Winona Elena  
 Neal, A. L. P. O. Box 1247  
 O'Brien, Rosalie 1107 Main  
 O'Dowd, Evalyn care Moody-Seagraves Co.  
 Otto, M. H. 112 Buffalo St.  
 Palen, Helen care Raymond Pearson  
 Phares, Mrs. Ruth 2028 Hazard St.  
 Pierce, Annette 802 First Nat'l Bank Bldg.  
 Pile, O. S. care Dow Motor Co.  
 Poteet, R. C. State Highway Dept. Office  
 Powell, J. H. 401 Scanlan  
 Pugh, Ogarita care Jack Dies, Humble Bldg.  
 Redfield, F. C. Dow Motor Co.  
 Rentfrow, Frank M. care Guaranty Mortgage Co.  
 Richardson, Mrs. E. J. Public Nat'l Bank Bldg.  
 Robertson, M. M. Goose Creek  
 Rogers, Mrs. Cassie care Great Southern Life Ins. Co.  
 Rogers, Lillian 1513 Ovid St.  
 Royston, W. D. Public Nat'l Bank Bldg.  
 Rucker, Walter 2508 Campbell St.  
 Ryan, W. M. 1007 Bremond St.  
 Ryba, F. E. care Jno. H. Freeman  
 Sandels, H. P. 1419 Clay  
 Schneider, L. A. 14th Fl. Second Nat'l Bank Bldg.  
 Sherrell, Alice care Adams Bros. & Co.  
 Shown, Mrs. Vivian Temple Lumber Co.

Simmons, Virginia Public Nat'l Bank Bldg.  
 Smith, Mrs. Ola M. 102 Glen Park  
 Sonfield, Robert L. Public Nat'l Bank Bldg.  
 Spargo, E. Gray Universal Term. Warehouse Co.  
 Stevenson, J. A. 1211½ Chenevert St.  
 Stanford, Thomas C. P. O. Box 928  
 Stevens, Minne P. O. Box 1115, Goose Creek  
 Thompson, Kathleen 1006 Second Nat'l Bank Bldg.  
 Thompson, W. F. Thos. Goggan & Bros.  
 Vance, Edgar W. 928 Lamar  
 Van Orden, Mrs. Thelma P. O. Box 1866  
 Vickers, Robert 1303 Lamar  
 Wagner, Abe W. 917 Post Dispatch Bldg.  
 Wallace, Albert B. 302 First Nat'l Bank Bldg.  
 Watson, J. B. Temple Lumber Co.  
 Weems, S. S., Jr. 500 Westmoreland  
 Welmer, O. J. Sec. Nat'l Bk. Bldg.  
 Wheeler, Mrs. Edna 304 Post Dispatch Bldg.  
 Whitehead, J. W. care E. J. Burke Co.  
 Wilkerson, Guadalupe 613 Petroleum Bldg.  
 Williams, Irene 408 Old Houston Post Bldg.  
 Williams, Pearl C. Nat'l Bank of Commerce  
 Wood, W. W. Goose Creek  
 Woods, W. W. Goose Creek  
 Wright, Gladys 509 Republic Bldg.  
 Wuntch, William 3902 N. Main  
 Wyneken, W. W. 2628 Main  
 Yelberton, Lila Sec. Nat. Bk. Bld.

## SEVENTEENTH DISTRICT.

## Brazoria County.

Bennett, Katherine Freeport  
 Harwood, Ora M. Freeport  
 Smith, Leroy Lochridge  
 Whittington, M. L. West Columbia

## Chambers County.

Banks, G. Z. Mont Belvieu  
 Williams, S. R. Mont Belvieu

## Fort Bend County.

Lavery, Carl C. Stafford  
 Lutenbacher, Mrs. John Hobby  
 Peareson, P. E. Richmond  
 Ransom, E. W. Richmond  
 Scott, R. E. Richmond

**Galveston County.**

Bolden, Hazel \_\_\_\_\_ Galveston  
 Boren, W. A. \_\_\_\_\_ Galveston  
 Caro, H. J. \_\_\_\_\_ Galveston  
 Corbett, O. H. \_\_\_\_\_ Galveston  
 Dansby, Hardy M. \_\_\_\_\_ Texas City  
 Dawes, A. E. \_\_\_\_\_ Galveston  
 Deasy, Luke \_\_\_\_\_ Galveston  
 Fambrough, J. A. \_\_\_\_\_ Texas City  
 Fitzsimmons, Thomas P. \_\_\_\_\_ Galveston  
 Harrison, John Jr. \_\_\_\_\_ Galveston  
 Klippel, G. W. \_\_\_\_\_ Galveston  
 LaHatte, Albert \_\_\_\_\_ Galveston  
 Marshall, Geo. K. \_\_\_\_\_ Galveston  
 Martin, Ina F. \_\_\_\_\_ Galveston  
 Pourtless, L. S. \_\_\_\_\_ Galveston  
 Prendergast, Geo. P. Jr. \_\_\_\_\_ Galveston  
 Schofield, W. L. \_\_\_\_\_ Galveston  
 Shelton, W. M. \_\_\_\_\_ Galveston  
 Thompson, Tollie \_\_\_\_\_ Galveston  
 Young, J. E. \_\_\_\_\_ Galveston

**Matagorda County.**

Barr, H. V. \_\_\_\_\_ Bay City  
 Geer, Ruby \_\_\_\_\_ Bay City  
 Green, D. M. \_\_\_\_\_ Bay City

**Wharton County.**

Grimes, J. R. \_\_\_\_\_ El Campo

**EIGHTEENTH DISTRICT.****Atascosa County.**

Downs, Jno. \_\_\_\_\_ Charlotte

**Calhoun County.**

Ryon, Richard \_\_\_\_\_ Seadrift  
 Wasserman, B. M. \_\_\_\_\_ Port Lavaca

**DeWitt County.**

Eckhardt, R. W. \_\_\_\_\_ Yorktown  
 Eicholz, L. O. \_\_\_\_\_ Cuero  
 Eldridge, Ruby \_\_\_\_\_ Cuero  
 Fawcett, J. Lee \_\_\_\_\_ Yoakum  
 Howard, Ernest B. \_\_\_\_\_ Cuero  
 Schorlemmer, W. L. \_\_\_\_\_ Yorktown

**Goliad County.**

Mehrens, H. H. \_\_\_\_\_ Goliad  
 Ramsey, R. H. \_\_\_\_\_ Goliad

**Jackson County.**

Dolesh, Frank \_\_\_\_\_ Ganado  
 Hungerford, C. E. \_\_\_\_\_ Edna

**Karnes County.**

Manka, Joe F. \_\_\_\_\_ Panna Maria

**Live Oak County.**

Arnold, Taylor \_\_\_\_\_ George West  
 Hardwicke, Ruby \_\_\_\_\_ George West

Harrell, Hubert. \_\_\_\_\_ Three Rivers  
 Sparkman, Alma \_\_\_\_\_ George West

**San Patricio County.**

Curlee, J. F. \_\_\_\_\_ Mathis  
 Glasscock, M. A. \_\_\_\_\_ Ingleside  
 Hoffman, J. C. \_\_\_\_\_ Aransas Pass  
 Howell, Florence \_\_\_\_\_ Ingleside  
 Kretzmeier, C. R. \_\_\_\_\_ Taft  
 McDaniel, R. G. \_\_\_\_\_ Sinton  
 Nelson, Prescilla \_\_\_\_\_ Ingleside  
 Newberry, John \_\_\_\_\_ Ingleside  
 Smith, Ida \_\_\_\_\_ Odem  
 Strain, Ray \_\_\_\_\_ Sinton  
 Utterback, Carl \_\_\_\_\_ Aransas Pass  
 Winfrey, Mrs. J. M. \_\_\_\_\_ Sinton

**Victoria County.**

Conti, Olivia M. \_\_\_\_\_ Victoria  
 Keathley, Norris \_\_\_\_\_ Victoria

**Wilson County.**

Ellinghausen, W. J. (correction) \_\_\_\_\_  
 \_\_\_\_\_ Floresville  
 Keilmann, G. W. \_\_\_\_\_ Floresville  
 Widman, E. A. \_\_\_\_\_ Sutherland  
 Wiseman, Sara S. \_\_\_\_\_ Floresville

**NINETEENTH DISTRICT.****Caldwell County.**

Caruthers, J. D. \_\_\_\_\_ Lockhart  
 Greenwood, C. T., Jr. \_\_\_\_\_ Luling  
 Lipscomb, B. C. \_\_\_\_\_ Lockhart  
 Pope, H. G. \_\_\_\_\_ Lockhart  
 Stokes, L. C. \_\_\_\_\_ Lockhart  
 Morris, Bryan W. \_\_\_\_\_ Luling  
 Cone, Ben F. \_\_\_\_\_ Luling  
 Cone, Lucille \_\_\_\_\_ Luling

**Comal County.**

Elbel, Miss Elvira \_\_\_\_\_ New Braunfels  
 Lucas, Miss Etelka \_\_\_\_\_ New Braunfels

**Gonzales County.**

DuBose, Whit \_\_\_\_\_ Lockhart  
 (present address)  
 Newman, H. \_\_\_\_\_ Smiley  
 Mikulenska, E. J. \_\_\_\_\_ Waelder  
 Miller, Austin \_\_\_\_\_ Waelder  
 Miller, W. G. \_\_\_\_\_ Waelder  
 Otton, Martin J. \_\_\_\_\_ Sample

**Guadalupe County.**

Bauer, Lucille \_\_\_\_\_ Seguin  
 Johnson, Frances Burges \_\_\_\_\_ Seguin  
 Kock, R. O. \_\_\_\_\_ Seguin  
 Roach, A. L. \_\_\_\_\_ Seguin

**Hays County.**

Turnine, Santiago \_\_\_\_\_ San Marcos

**TWENTIETH DISTRICT.****Burnet County.**

Fowler, E. C. .... Marble Falls  
Chamberlain, L. S. Jr. .... Burnet

**Lampasas County.**

Hufstutler, Mrs. Lucy B. .... Lampasas  
Bristol, R. E. .... Lampasas

**Llano County.**

Moss, M. M. .... Llano  
Martin, E. E. .... Llano  
Watkins, W. W. .... Llano  
Smith, Pearl .... Llano  
Collins, Will .... Llano  
Willbern, Wiley Mae .... Llano

**San Saba County.**

House, E. B. .... San Saba  
Puckett, A. B. .... San Saba  
Robertson, R. C. .... San Saba

**Travis County.**

Rose, Llewellyn, Rose .... Austin  
Sandahl E. L. .... Manor  
Garner, E. S. .... Austin  
Hofheinz, O. G. .... Austin  
Meier, Gladys E. .... Austin  
Huebetter, Mrs. O. J. .... Austin  
Williams, P. A. .... Austin  
Wilde, P. A. .... Austin  
Best, Geo. W. .... Austin  
Barbisch, Roy A. .... Austin  
Parkinson, Henrietta .... Austin  
Carter, Lutie Ruth .... Austin  
Goldberg, Louis N. .... Austin  
Boggs, Chas. E. .... Austin  
Griffith, Horace Lee .... Austin  
Murrah, J. B. .... Austin  
Chaney, R. E. .... Austin  
Kofahl, Christian .... Austin  
Studtman, Mrs. H. W. .... Austin  
York, Edwin R. .... Austin  
Harlan, Reine .... Austin  
Pfluger, Alfred W. .... Coupland  
Johnson, John H. .... Austin  
Keith, J. N. .... Austin  
Rauhut, J. A. .... Austin  
Waldron, Effie W. .... Austin  
Frenzel, Annette .... Austin  
Myers, Ruth .... Austin  
Duncan, Starkey D. .... Austin  
Coffey, J. R. .... Austin  
Boyle, E. G. .... Austin  
Boon, G. B. .... Austin  
Miller, W. Dunk .... Austin  
Fredrickson, V. A. .... Austin  
Kelly, H. E. .... Austin  
Studtman, H. W. .... Austin  
Folsom, Erminia T. .... Austin

Hundley, Sarah .... Austin  
McLean, Roy J. .... Austin  
Rifle, Mrs. Frank .... Austin  
Griffith, J. M. .... Austin  
Griffith, Doyle .... Austin  
Bills, Cora .... Austin  
Chapman, Agnes .... Austin  
Quist, Mrs. Harry E. .... Austin  
Marshall, C. C. .... Austin  
Harkins, E. E. .... Austin  
Elgin, Agnes .... Austin  
Wright, J. C. .... Austin  
Etter, R. D. .... Austin  
Loizt, Harold .... Austin  
Steck, Leila Belle .... Austin  
Bannon, Nellie L. .... Austin  
Smith, Alice .... Austin  
Cluck, Mildred .... Austin  
Carrington, J. C. .... Austin  
Horton, Bernice .... Austin  
Goldsbucker, H. L. .... Austin

**Williamson County.**

Humphrey, Oscar .... Hutto  
Schramm, J. M. .... Granger  
Priesmeyer, A. F. .... Taylor  
Booth, C. H. Jr. .... Taylor  
Beach, Mrs. Gertrude H. .... Taylor  
King, E. M. .... Granger  
Cooper, Emzy T. .... Georgetown  
Peters, Amos .... Taylor  
Leschber, F. R. .... Walburg

**TWENTY-FIRST DISTRICT.****Bell County.**

Barclay, R. L. .... Temple  
Denman, W. P. .... Belton  
Duling, Mrs. Grady .... Temple  
Gregory, J. B. .... Temple  
Lackner, Flora .... Temple  
Massengale, A. L. .... Temple  
Pilgrim, S. E. .... Temple  
Riley, J. W. .... Temple  
Rose, W. S. .... Belton  
Tice, Catherine .... Temple  
Williamson, R. E. .... Temple

**Coryell County.**

Smith, Mrs. Joe .... Levita

**Erath County.**

Goodwin, Harvy Lee .... Dublin  
Hightower, E. L. .... Thurber  
White, F. S. .... Stephenville

**Hamilton County.**

Daniel, G. A. .... Hico

**TWENTY-SECOND DISTRICT.****Montague County.**

Allred, Mrs. M. M. .... Bowie  
Dunbar, R. L. .... Montague



Gilbert, A. S. \_\_\_\_\_ Nocona  
 Gilbert, M. M. \_\_\_\_\_ Nocona  
 Price, D. H. \_\_\_\_\_ Bowie  
 Shackelford, Willard \_\_\_\_\_ Montague  
 Withers, Edna \_\_\_\_\_ Bowie

**Jack County.**

Frank, Ethel \_\_\_\_\_ Jacksboro  
 Lively, Mrs. M. L. \_\_\_\_\_ Jacksboro  
 Patterson, George \_\_\_\_\_ Bryson  
 Shipley, Mrs. Marrie \_\_\_\_\_ Perrin

**Wise County.**

Arnett, Edna Mae \_\_\_\_\_ Decatur  
 Barksdale, W. G. \_\_\_\_\_ Alvord  
 Bridges, R. H. \_\_\_\_\_ Paradise  
 Boyd, J. E. \_\_\_\_\_ Decatur  
 Brady, J. W. \_\_\_\_\_ Decatur  
 Collins, R. M. \_\_\_\_\_ Decatur  
 Hall, Clifton \_\_\_\_\_ Decatur  
 Head, H. F. \_\_\_\_\_ Decatur  
 Harbin, L. D. \_\_\_\_\_ Rhome  
 Head, Floyd \_\_\_\_\_ Decatur  
 Nix, J. H. \_\_\_\_\_ Paradise  
 Smith, Robert A. \_\_\_\_\_ Decatur  
 Thorn, W. H. \_\_\_\_\_ Greenwood  
 Wren, I. J. \_\_\_\_\_ Boyd

**Denton County.**

Bates, Gladys \_\_\_\_\_ Denton  
 Barfknecht, Paul \_\_\_\_\_ Lewisville  
 Henley, Katie \_\_\_\_\_ Denton  
 Pierce, F. B. \_\_\_\_\_ Denton  
 Sears, Ross \_\_\_\_\_ Denton  
 Watson, Harroll \_\_\_\_\_ Denton

**Palo Pinto County.**

Bryan, E. R. \_\_\_\_\_ Mineral Wells  
 Griscoe, G. C. \_\_\_\_\_ Mineral Wells  
 Campbell, Mary Bonner \_\_\_\_\_  
 \_\_\_\_\_ Mineral Wells  
 Clark, Ernest E. \_\_\_\_\_ Mineral Wells  
 DeBusk, Mrs. Leslie \_\_\_\_\_ Mineral Wells  
 Eubanks, Lois \_\_\_\_\_ Mineral Wells  
 Hatchett, C. \_\_\_\_\_ Santo  
 Hatchett, E. \_\_\_\_\_ Santo  
 Rogers, Mrs. Glen \_\_\_\_\_ Mineral Wells  
 Smith, J. W. \_\_\_\_\_ Mineral Wells  
 Thompson, M. E. \_\_\_\_\_ Mineral Wells  
 Maxwell, C. E. \_\_\_\_\_ Strawn

**Parker County.**

Vann, Carrie \_\_\_\_\_ Weatherford  
 Tierce, B. M. \_\_\_\_\_ Millsap

**TWENTY-THIRD DISTRICT.****Archer County.**

Davis, Wm. H., Jr. \_\_\_\_\_ Archer City

**Baylor County.**

Allen, Mrs. Hannar \_\_\_\_\_ Seymour  
 Armstrong, R. F. \_\_\_\_\_ Seymour  
 Chambers, Robert \_\_\_\_\_ Bomarton  
 Hannah, Mrs. Allen \_\_\_\_\_ Seymour  
 Pavlicek, B. W. \_\_\_\_\_ Bomarton  
 Webb, C. L. \_\_\_\_\_ Seymour  
 White, Jas. A. \_\_\_\_\_ Seymour

**Clay County.**

Blakely, Gus \_\_\_\_\_ Henrietta  
 Holliday, Frank \_\_\_\_\_ Henrietta  
 Kerbow, Ruby \_\_\_\_\_ Henrietta

**Hardeman County.**

Basinger, M. R. \_\_\_\_\_ Quanah  
 Gallagher, Carl \_\_\_\_\_ Quanah  
 Gilmore, Jessie \_\_\_\_\_ R. 3, Kirkland  
 Oliphant, Maggie \_\_\_\_\_ Quanah

**Knox County.**

Stoghill, Janelle \_\_\_\_\_ Munday

**Wichita County.**

Baggett, T. A. \_\_\_\_\_ Wichita Falls  
 Bailey, Carl B. \_\_\_\_\_ Wichita Falls  
 Berry, Eugene \_\_\_\_\_ Wichita Falls  
 Bevel, Geo. D. \_\_\_\_\_ Wichita Falls  
 Brumbalow, R. L. \_\_\_\_\_ Wichita Falls  
 Bruton, Anna \_\_\_\_\_ Wichita Falls  
 Cantrell, Jeff \_\_\_\_\_ Wichita Falls  
 Choate, Mrs. Kathlyn \_\_\_\_\_ Wichita Falls  
 Cottingham, Bernice \_\_\_\_\_ Wichita Falls  
 Davis, Roscoe \_\_\_\_\_ Wichita Falls  
 Dawson, Arch \_\_\_\_\_ Wichita Falls  
 Elder, John A. \_\_\_\_\_ Wichita Falls  
 Elder, Cora Karrenbrock \_\_\_\_\_  
 \_\_\_\_\_ Wichita Falls  
 Fiaser, Maritta \_\_\_\_\_ Wichita Falls  
 Fraser, Maritta \_\_\_\_\_ Wichita Falls  
 Gaffney, Lillian P. \_\_\_\_\_ Wichita Falls  
 Glenn, Lucile \_\_\_\_\_ Wichita Falls  
 Glickman, Alex \_\_\_\_\_ Wichita Falls  
 Graham, Mrs. P. S. \_\_\_\_\_ Wichita Falls  
 Holliday, Sam \_\_\_\_\_ Wichita Falls  
 Hund, Helen \_\_\_\_\_ Wichita Falls  
 Hargrove, Cora \_\_\_\_\_ Wichita Falls  
 Jenkins, J. B. \_\_\_\_\_ Wichita Falls  
 Jernigan, J. R. \_\_\_\_\_ Wichita Falls  
 Jones, Vaughan T. \_\_\_\_\_ Wichita Falls  
 Leitnes, Mrs. Lucile \_\_\_\_\_ Electra  
 Levell, J. C. \_\_\_\_\_ Iowa Park  
 Littleton, Van B. \_\_\_\_\_ Wichita Falls  
 Lloyd, Ray E. \_\_\_\_\_ Wichita Falls  
 Mitchell, Irving H. \_\_\_\_\_ Burkburnett  
 McCulloch, Florence \_\_\_\_\_ Wichita Falls  
 McIntyre, John C. \_\_\_\_\_ Wichita Falls  
 McKinney, Mrs. N. E. \_\_\_\_\_ Iowa Park  
 Nelms, Cathleen Coffield \_\_\_\_\_  
 \_\_\_\_\_ Wichita Falls  
 Parris, Mrs. J. B. \_\_\_\_\_ Wichita Falls

Reed, Gladys	Wichita Falls
Reynolds, L. R.	Electra
Ringle, Paul F.	Wichita Falls
Robinson, Blanche	Wichita Falls
Scott, Mrs. Burk F.	Iowa Park
Scheurer, S. A.	Electra
Smith, L. D., Jr.	Wichita Falls
Stampfli, V. E.	Wichita Falls
Sowell, J. L.	Wichita Falls
Somerville, Laverne	Wichita Falls
Tillery, Grace	Wichita Falls
Tillman, G. R.	Wichita Falls
Touriel, D. R.	Wichita Falls
Webster, F. C.	Wichita Falls
Weaver, Earl	Wichita Falls
Wadsworth, Roy E.	Wichita Falls
Williams, Maurine	Wichita Falls
Wyatt, S. A.	Wichita Falls
Yeager, Ambrose	Wichita Falls
Harton, R. D.	Electra

**Wilbarger County.**

Abbott, R. W.	Vernon
Anderson, G. C.	Vernon
Albright, Verda May	Vernon
Clark, L. A.	Vernon
Colley, H. O.	Vernon
Conner, H. A.	Vernon
Franklin, O. O.	Vernon
Hollars, W. D.	Vernon
Hawkins, W. A.	Vernon
Holloway, L. O.	Vernon
Jackson, H. U.	Vernon
King, R. D.	Vernon
Kolp, C. F.	Vernon
Larrimore, W. A.	Vernon
Norwood, Earle	Vernon
Odom, Ila	Vernon
Purefoy, Edwin	Vernon
Rhoads, Emory	Vernon
Smith, J. C.	Vernon
Smith, Mildred	Vernon
Underwood, Margurete	Vernon
Underwood, Marguerete	Vernon

**TWENTY-FOURTH DISTRICT.****Young County.**

Deving, Leta	Graham
Rickman, J. T.	Graham
McGee, J. P.	Olney
Brown, Melle	Olney
Tunnell, T. C.	Graham

**Taylor County.**

Anderson, Jack	Merkel
Akers, Mrs. L. T.	Abilene
Ashlock, Mae	Abilene
Anderson, Carl M.	Abilene
Bailey, W. E.	Tuscola
Brady, Kathryn	Abilene
Boykin, Mrs. Jimmie	Abilene
Broughton, H. W.	Abilene

Boles, Susie	Abilene
Carrico, M. W.	Tuscola
Calhoun, Clem	Abilene
Colling, Howard	Abilene
Dow, Miss Ethel	Abilene
Darden, Miss Connie	Abilene
Davis, Miss Dixie	Abilene
Dyson, Rudell	Abilene
Davis, Mrs. Ollie	Abilene
Ferguson, P. L.	Abilene
Fielder, J. R.	Abilene
Fryar, Vivian	Abilene
Goldthwaite, H. B.	Abilene
Grubbs, H.	Abilene
Hervey, R. P.	Abilene
Holler, Miss Addie	Merkel
Heathington, A. A.	Merkel
Haynes, W. W.	Merkel
Hargus, Miss Sallie	Abilene
Holliday, Jas. F.	Abilene
Hudson, Olivia	Abilene
Hutto, Homer H.	Abilene
Jobe, Dale	Abilene
Koehler, Bertha	Abilene
Martin, Miss Laurie	Abilene
McCarty, Mrs. Julia	Abilene
McGeehee, T. M.	Abilene
McCorkle, W. H.	Abilene
McKenzie, Jessie W.	Abilene
McWilliams, August	Abilene
Middleton, Mrs. Vera	Abilene
Miller, J. A.	Abilene
Myers, F. M.	Abilene
Norris, Lillian	Abilene
Pechacek, Johnnie	Abilene
Sellers, M. L.	Abilene
Shipman, J. C.	Abilene
Scott, Zimma	Abilene
Toombs, Miss Willie	Merkel
Tedford, Moline	Abilene
Trewitt, L. F.	Abilene
Warren, J. L.	Merkel
Willis, C. G.	Abilene

**Eastland County.**

Bouchillon, Inus	Eastland
Burleson, Omar T.	Gorman
Blair, Earnest C.	Ranger
Bradley, M. W.	Ranger
Hatten, Mrs. Warner A.	Eastland
Holmesly, W. L.	Gorman
McWilliams, J. F.	Eastland
Muller, Emma L.	Cisco
Howlett, J. H.	Ranger
Lankford, Eugene	Cisco
Martin, L. A.	Cisco
Ringold, E. A.	Ranger
Snider, Pauline	Eastland
Scott, Jerry	Cisco
Trigg, Lula Bell	Ranger
Threatt, E. M.	Eastland
Wheeler, R. A.	Cisco
Youngblood, J. J.	Cisco

**Scurry County.**

Chilton, F. H.	Snyder
Louder, W. E.	Snyder
Shuler, Harvey	Snyder

**Nolan County.**

Anderson, Carl M.	Sweetwater
Godley, Ida	Sweetwater
Harris, C. E.	Sweetwater
Harkins, E. E.	Roscoe
Presley, James E.	Sweetwater
Paxton, Charles E.	Sweetwater
Watson, Nova	Sweetwater

**Shackelford County.**

Burrows, Miss Lucile	Albany
Tuggle, Roy	Albany
Elliott, Miss Gwendolyn	Moran

**Mitchell County.**

Joyce, Jas. W.	Colorado
Richards, V. R.	Colorado
Wood, M. B.	Colorado

**Stephens County.**

Bowman, F. M.	Breckenridge
Cantlemi, Frank	Breckenridge
Determan, W. F.	Breckenridge
Dean, Ben J.	Breckenridge
Davidson, L. L.	Breckenridge
Hawkins, L. D.	Breckenridge
Hagler, Bertha	Breckenridge
Hranicky, Eula	Breckenridge
Howell, E. N.	Breckenridge
Judy, Mays	Breckenridge
Johnson, Leila E.	Breckenridge
Mueller, A. W.	Breckenridge
Martin, John Z.	Breckenridge
Milner, A. M.	Breckenridge
Mangum, Frances	Breckenridge
Pelfrey, H. C.	Breckenridge
Parkhurst, Millard	Breckenridge
Rodgers, Miss Wilma	Breckenridge
Robertson, R. R.	Breckenridge
Springfield, Mabel	Breckenridge
Strange, Mrs. Irene M	Breckenridge
Seaman, L. E. Jr.	Breckenridge
Snead, Marie N.	Breckenridge
Vannaman, George F.	Breckenridge
Hawkins, Lyndsay D.	Breckenridge

**Haskell County.**

Barnett, C. G.	O'Brien
Koonce, Mrs. Julia C.	Haskell
Paxton, Lillian	Haskell
Walsworth, C. M.	O'Brien

**Fisher County.**

Connell, Allyne	Roby
Chapman, Lois	Roby
Davis, Ruby Lee	Rotan

Farley, Patsy Ruth	Roby
Farley, Ruth	Roby
Hale, P. V.	Rotan
Patterson, Kee	Roby

**Jones County.**

Brannan, Miss Marguerite	Hamlin
Blackstock, Reeves	Anson
Byrd, Carl	Hamlin
Grubbs, Miss Nettie	Stamford
Hood, R. R.	Stamford
Johnson, C.	Anson
Smith, A. J. Jr.	Anson
Vick, S. C.	Merkel

**TWENTY-FIFTH DISTRICT.****Brown County.**

Adams, W. P.	Brownwood
Albert, H. M.	Brownwood
Gatliff, Fay	Brownwood
Gatliff, Vina Lee	Brownwood
Keller, Ralph R.	Brownwood
McGaughey, Noah	Bangs
Reed, Vera	Brownwood

**Concho County.**

Sikes, R. M.	Doole
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**Coleman County.**

Aston, Laurie	Coleman
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**Gillespie County.**

Weber, Paul	Fredericksburg
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**Irion County.**

Logan, A. R.	Sherwood
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**Kimble County.**

London, P. O.	Junction
Myers, Flossie	Junction

**Mason County.**

Banks, John T.	Mason
Schmidt, J. O.	Mason

**McCulloch County.**

Hayes, Miss F. C.	Brady
Schill, Leona	Brady
Sellers, D. S.	Brady
Tetens, Cora	Brady
Wilder, Ivyll	Brady
Wiley, Annie Lee	Brady

**Runnels County.**

Barber, Aline	Ballinger
Kornegay, C. N.	Winters
Lacy, Valree	Ballinger
Shipman, J. C.	Winters
White, R. E.	Ballinger

**Schleicher County.**

Alexander, W. O. .... Eldorado  
 Calhoun, Earl ..... Eldorado  
 Evans, R. A. .... Eldorado

**Sterling County.**

Durham, Durham K. .... Sterling City

**Tom Green County.**

Bailey, J. George ..... San Angelo  
 Beverly, Beatrice ..... San Angelo  
 Bean, Mrs. Lois ..... San Angelo  
 Brown, F. G. .... San Angelo  
 Capps, Jas. C. .... San Angelo  
 Cain, Ira L. .... San Angelo  
 Carter, C. L. .... San Angelo  
 Campbell, Mrs. M. M. .... San Angelo  
 Clemer, M. M. .... San Angelo  
 Cherry, Mrs. Myrtle ..... San Angelo  
 Craig, R. D. .... San Angelo  
 Davis, J. A. .... San Angelo  
 Darby, E. J. .... San Angelo  
 Draper, Helen ..... San Angelo  
 Fannin, P. M. .... San Angelo  
 Fly, Prentice Q. .... San Angelo  
 French, G. M. .... San Angelo  
 Goldman, D. .... San Angelo  
 Hancock, K. M. .... San Angelo  
 Horton, V. E. .... San Angelo  
 Hope, Ara ..... San Angelo  
 Ireland, P. C. .... San Angelo  
 Johnston, Clare ..... San Angelo  
 Keating, Jas. .... San Angelo  
 Keating, John ..... San Angelo  
 Kenley, Gordon ..... San Angelo  
 Keller, H. S. .... San Angelo  
 Kingsbury, V. V. .... San Angelo  
 Ketchum, Mrs. Norine ..... San Angelo  
 Long, Hallie ..... San Angelo  
 Matthews, L. .... San Angelo  
 McDermott, Katherine ..... San Angelo  
 Mills, F. H. .... San Angelo  
 Moody, G. L. .... San Angelo  
 Moody, Mabel L. .... San Angelo  
 Orlebeke, Raymond P. .... San Angelo  
 Parker, Mary ..... San Angelo  
 Price, Mrs. L. A. .... San Angelo  
 Quinn, C. H. .... San Angelo  
 Rayburn, Alice ..... San Angelo  
 Ray, Ben F. .... San Angelo  
 Redgrave, Leone ..... San Angelo  
 Reynolds, Maxine ..... San Angelo  
 Rogers, Micaela ..... San Angelo  
 Sneed, Phillip L. .... San Angelo  
 Stigler, Grady ..... San Angelo  
 Trimble, B. L. .... San Angelo  
 Webb, M. E. .... San Angelo  
 Williams, Dallas ..... San Angelo  
 Williams, D. C. .... San Angelo  
 Winder, B. E. .... San Angelo  
 Wynn, Mrs. Betty ..... San Angelo  
 Zelle, Will C. .... San Angelo

**TWENTY-SIXTH DISTRICT.****Kendall County.**

Janensch, W. E. .... Boerne  
 Adam, H. G. .... Boerne  
 McCrocklin, A. J. .... Kendalia

**Bandera County.**

Harper, Herman ..... Bandera

**Kerr County.**

Griffith, A. B. .... Center Point  
 Gibson, Gober ..... Kerrville  
 Petsch, Walter ..... Kerrville  
 Nye, F. F., Jr. .... Kerrville

**Bexar County.**

Postoffice address is San Antonio unless otherwise indicated.

Archer, R. W. .... 506 Houston Bldg.  
 Albe, Otha, .... 919 City, Nat. Bk. Bldg.  
 Algee, U. S. .... 704 Alamo Bank Bldg.  
 Arnett, Louie C. ....  
 .... 1548 W. Huisache Ave.  
 Austin, Mrs. Elinor ..... 802 Essex St.  
 Altmann, L. .... 624 N. Alamo St.  
 Anderson, C. .... 637 S. Presa St.  
 Aubrey, Wm. Jr. .... Attorney-at-law  
 Adams, J. V. ....  
 .... 2015 Smith-Young Tower  
 Brisette, Floyd D. .... 519 E. Com. St.  
 Blum, Balsar .....  
 .... 1407 West Rosewood Ave.  
 Butterfield, Gladys B. ....  
 .... 421 Aztec Building  
 Bassett, Roberta ..... 536 Milam Bldg.  
 Bell, C. L. .... 716 Brady Bldg.  
 Butler, C. F. .... 519 Mason St.  
 Brown, Edna ..... care Express Pub. Co.  
 Bryant, Sam T. ....  
 .... City Health Dept. Bldg.  
 Bolado, Rita ..... 201 Book Bldg.  
 Burkholder, Charles A. ....  
 .... 2714 W. Travis St.  
 Bergel, M. M. .... Travis Bldg.  
 Brown, Conn ..... 432 Donaldson Ave.  
 Brown, Charles ..... 301 Tex. Bk. Bldg.  
 Biggs, F. W. .... 115 Mary St.  
 Bremer, J. G. ....  
 .... care S. A. Coffee Company  
 Bowen, John G. .... 305 Martinez St.  
 Briggs, O. R. .... 230 Pleasanton Road  
 Brooks, H. L. .... 406 Milam Bldg.  
 Berry, Rose ..... 838 Milam Bldg.  
 Brown, Chas. .... Texas Bank Bldg.  
 Ballerstedt, B. G. ....  
 .... 1446 N. Flores St.  
 Buehler, Wm. W. .... Gunter Bldg.  
 Burnett, Robert L., Jr. ....  
 .... Alamo National Bank Bldg.

- Boynton, Aleen Kropp\_\_\_\_\_  
 \_\_\_\_\_1402 Smith Young Tower  
 Bridell, Alberta\_\_\_\_\_  
 \_\_\_\_\_care Blue Bonnet Hotel  
 Brown, Morris\_\_\_\_807 Milam Bldg.  
 Blunt, J. W.\_\_\_\_721 Navarro St.  
 Cardenas, A. M.\_\_\_\_810 S. Smith Ave.  
 Cardenas, A. F.\_\_\_\_2005 Saunders Ave.  
 Corry, Annie L.\_\_\_\_705  
 \_\_\_\_\_National Bank of Commerce Bldg.  
 Crosby, Jack B.\_\_\_\_care  
 \_\_\_\_\_Cunningham, Meursind & Johnson  
 Craig, Earl Burrell\_\_\_\_\_  
 \_\_\_\_\_351 Pershing Ave.  
 Connell, Kathryn Z.\_\_\_\_\_  
 \_\_\_\_\_704 Alamo Bank Bldg.  
 Cloud, Leo P., Jr.\_\_\_\_400 Kendalia  
 Currier, Allis\_\_\_\_920 Milam Bldg.  
 Clarke, Irene P.\_\_\_\_\_  
 \_\_\_\_\_320 W. Josephine St.  
 Cochran, J. E.\_\_\_\_618 Bedell Bldg  
 Covington, Mamie\_\_\_\_\_  
 \_\_\_\_\_707 Central Trust Bldg.  
 Clark, Julia\_\_\_\_\_  
 Carneiri, T. S.\_\_\_\_1026 Milam Bldg.  
 Chapman, W. B.\_\_\_\_1024 Milam Bldg.  
 Cole, Grace L.\_\_\_\_\_  
 \_\_\_\_\_Maverick Clarke Litho Co.  
 Casey, Nellie\_\_\_\_422 Oppenheim. Bldg.  
 Connors, Emma L.\_\_\_\_\_  
 \_\_\_\_\_810 Medical Arts Bldg.  
 Cross, May\_\_\_\_1314 Avenue B  
 Camden, Mrs. Betty\_\_\_\_220 Broadway  
 Church, Wm. C.\_\_\_\_Milam Bldg.  
 Church, F. W.\_\_\_\_Milam Bldg.  
 Conrads, Ruth\_\_\_\_Aztec Bldg.  
 Coppard, Leo M.\_\_\_\_\_  
 \_\_\_\_\_614 Alamo National Bank Bldg.  
 Cochran, Frances\_\_\_\_Fed. Mort. Co.  
 Cunningham, Clay C.\_\_\_\_\_  
 \_\_\_\_\_731 Gunter Bldg.  
 Corrington, Hal C.\_\_\_\_119 E. Martin  
 Cosper, Miss Lois\_\_\_\_215 E. Quincy  
 Coffey, Florence\_\_\_\_102 Morse St.  
 Cavanaugh, J. L.\_\_\_\_\_  
 \_\_\_\_\_Merchants & Mech. Bank.  
 Cheek, Miss Marsie\_\_\_\_432 Milam Bld.  
 Carr, Mrs. Mary A.\_\_\_\_\_  
 \_\_\_\_\_care Rotary Club  
 Clark, M. H.\_\_\_\_310 Ogden St.  
 Crane, Warren, Jr.\_\_\_\_Milam Chev. Co.  
 Church, F. W.\_\_\_\_517 Travis Bldg.  
 Cannon, Albert D.\_\_\_\_\_  
 \_\_\_\_\_310 Houston Bldg.  
 Carow, Gladys\_\_\_\_310 Houston Bldg.  
 Childres, M. A.\_\_\_\_\_  
 \_\_\_\_\_1105 City Natl. Bank Bldg.  
 Crain, A. R.\_\_\_\_1326 W. Commerce  
 Chaffe, J. M.\_\_\_\_1226 W. Commerce  
 Cragg, P. E.\_\_\_\_321 N. St. Mary's  
 Casey, L. A.\_\_\_\_321 N. St. Mary's  
 Crawford, W. P.\_\_\_\_360 Gunter Hotel  
 Chambers, E. B.\_\_\_\_226 1-2 Dolorosa  
 Crawford, Mrs. Genevieve\_\_\_\_P.  
 \_\_\_\_\_& S. Supply Co., Med. Arts Bldg.  
 Coldwell, Phillip\_\_\_\_Central Tr. Bldg.  
 Carney, Alice W.\_\_\_\_2919 Main  
 Collier, Glenn\_\_\_\_116 Seventh St.  
 Church, Wm. C.\_\_\_\_Milam Bldg.  
 Chavez, Louis M.\_\_\_\_435 Taft Bldg.  
 Chrisman, J. E.\_\_\_\_1205 Burnett St.  
 Castillo, Fabian\_\_\_\_118 W. Magnolia  
 Carneiro, M. S.\_\_\_\_Milam Bldg.  
 Cater, Guy\_\_\_\_Houston Bldg.  
 Coates, A. H.\_\_\_\_548 Delmar  
 Cary, L. R.\_\_\_\_S. A. Bldg. & Loan As.  
 Cooper, Fred L.\_\_\_\_W. O. W. Hospital  
 Corson, Josephine\_\_\_\_\_  
 \_\_\_\_\_care sheriff's office  
 Cochran, J. I.\_\_\_\_618 Bedell Bldg.  
 Coffy, Jane\_\_\_\_313 E. Houston St.  
 Cunningham, W. G.\_\_\_\_\_  
 \_\_\_\_\_614 National Bank of Commerce  
 Cooper, George\_\_\_\_\_  
 \_\_\_\_\_812 Nat. Bank of Commerce Bldg.  
 Caruthers, C. C.\_\_\_\_S. Flores St.  
 Daly, Frances C.\_\_\_\_723 Broadway  
 Dotson, S. J.\_\_\_\_405 Texas Thea. Bldg.  
 Dunlap, O. E.\_\_\_\_400 Gunter Bldg.  
 Driscoll, Bertha M.\_\_\_\_\_  
 \_\_\_\_\_care Negley & Company  
 Dilworth, A. L.\_\_\_\_R. F. D. Box 263  
 Dullnig, Maude E.\_\_\_\_\_  
 \_\_\_\_\_1127 Medical Arts Bldg.  
 Durahm, C. K.\_\_\_\_415 Travis Bldg.  
 Duke, Anna R.\_\_\_\_1024 Milam Bldg.  
 Druce, W. A.\_\_\_\_Express Pub. Co.  
 Deu Pree, Annette\_\_\_\_\_  
 \_\_\_\_\_1101 Smith Young Tower  
 Doody, M. H.\_\_\_\_322 E. Elmira St.  
 Eager, Henry\_\_\_\_1225 Main Ave.  
 Ellsworth, Miss H. Routh\_\_\_\_\_  
 \_\_\_\_\_1009 Milam Bldg.  
 Evans, H. W.\_\_\_\_104½ E. Houston St.  
 Eddy, Helen\_\_\_\_\_  
 \_\_\_\_\_care Wroten-Hundley Motor Co.  
 Ehrlich, Paul R.\_\_\_\_901 El Paso St.  
 Emge, P. W.\_\_\_\_315 Alamo Plaza  
 Flores, Ramon T.\_\_\_\_406 Market St.  
 Fry, Mary\_\_\_\_708 Gunter Bldg.  
 Flores, Felipe C.\_\_\_\_Route D, Box 420  
 Fielding, Ada\_\_\_\_723 Lubbock St.  
 Grigsby, Miss Emma\_\_\_\_\_  
 \_\_\_\_\_1613 W. Magnolia  
 Gaenslen, Geo. R.\_\_\_\_City Hall  
 Gage, Miss Gladys\_\_\_\_402 Univ. Ave.  
 Griffin, Mrs. Lucile\_\_\_\_\_  
 \_\_\_\_\_606 Nat'l Bank of Commerce  
 Grote, Lillie\_\_\_\_710 Broadway  
 Granger, Barbara\_\_\_\_808 Gunter Bldg.  
 Geiser, Rudolf\_\_\_\_P. O. Box 888  
 Graves, Catherine C.\_\_\_\_Brady Bldg.  
 Goodrich, J. G.\_\_\_\_601 S. Alamo St.  
 Goodrich, Elsie\_\_\_\_819 Delaware St.  
 Gonzales, Isolina\_\_\_\_\_  
 \_\_\_\_\_814 Nat'l Bank of Commerce Bldg.

- Guenther, Egon .....  
P. O. Box 828, 2114 Guadalupe St.  
Gonzales, M. F. .... 716 Delarosa St.  
Grover, Hill ..... Central Trust Bldg.  
Glaze, Gladysce .....  
care Flag Oil Corp., Milam Bldg.  
Hankins, Bessie Terry ..... City Hall  
Hite, R. G. .... care Ransom & Silsbee  
Hale, J. P. .... 128 Jeffrey St.  
Havlik, Elizabeth ..... 123 Lewis St.  
Hibbetts, Robert F. ....  
310 Houston Bldg.  
Horner, Madge B. ....  
413 Houston Bldg.  
Haun, Miss Erna R. .... 211 Routt St.  
Hodge, Mary .....  
City Health Department  
Hodges, Geo. D. .... 1517 Milam Bldg.  
Hastings, V. F. .... care  
Burnett & Gosling, Chandler Bldg.  
Hall, Thornton ..... Express Pub. Co.  
Hering, Elizabeth .....  
Maverick Clarke Litho. Co.  
Hanavan, Chas. B. ....  
414 E. Hildebrand Ave.  
Hartman, F. G. .... P. O. Box 321  
Hardy, O. W. .... 406 Milam Bldg.  
Hazlitt, Mrs. M. L. ....  
429 Medical Arts Bldg.  
Harris, E. E. .... 119 Belvin St.  
House, R. L. ....  
901 City Nat'l Bank Bldg.  
Haycraft, Miss Anna Lee .....  
1207 Burleson St.  
Heaton, Marguerite .....  
care George C. Sauer & Son, Attys.  
Hunter, Geo. N. ....  
1101 Smith-Young Tower  
Jones, Paul C., Jr. ....  
2507 W. Salinas St.  
Jernigan, R. L. .... 108 Broadway  
Jaye, Mrs. Edna L. ....  
701 Travis Bldg., P. O. Box 240  
Janszen, A. G. .... 511 E. Travis St.  
Jervis, Clare ..... 2922 Buena Vista St.  
Jackson, C. H. .... 514 Gunter Bldg.  
Karoly, Miss E. F. 1238 Craig Place  
Kelley, Maude E. ....  
704 Alamo Bank Bldg.  
Keller, Willis .....  
331 E. Kings Highway  
Karges, George R. ....  
413 Nat'l Bank of Com. Bldg.  
Koerner, Mrs. Geo. Jr. ....  
515 Gibbs Bldg.  
King, A. D. .... 210 Post Ave.  
King, E. Faye .....  
901 City National Bank Bldg.  
Knopp, Peggy J. 1100 W. Woodlawn  
Lewis, W. M. .... 515 S. St. Mary's St.  
Lyons, Jack J. .... City Health Dept.  
Layton, E. B. .... 316 Central Bldg.  
Lewis, A. J. .... City Nat'l Bank Bldg.  
Martin, John T. ....  
1402 Smith-Young Tower  
McDonald, Elizabeth 503 W. Com. St.  
Marrs, Totsy ..... 705 Maverick Bldg.  
Musgrave, F. H. .... City Hall  
McQuown, Mrs. Mary .....  
310 North St. Mary's St.  
Mattison, Mary 416 Mt. Vernon Crt.  
Mathews, Mrs. Mary 329 Moore Bldg.  
Moris, Robert Ryan 507 Bedell Bldg.  
Mathis, Thos. E. .... 924 Milam Bldg.  
Middleton, Leatrice .....  
care H. D. Crosby & Co.  
Murray, Mary Louise .....  
care Alamo Abstract Co.  
Mann, M. E. .... 304 Peck Ave.  
Mitchell, V. L. .... 508 Houston Bldg.  
Marbach, Mrs. Clara Rt. 3, Box 114  
Mangham, Chas A. Jr. ....  
120 Fairplay St.  
Miller, Louise Davis 106 Wesley Ave  
McGill, C. L. .... 201 Book Bldg.  
Manville, B. H. ....  
901 City National Bank Bldg.  
Merron, Leslie C. .... care  
Hirshberg, Stone & Mueller Attys.  
McNeese, Mrs. J. W. ....  
820 Brady Bldg.  
Needham, Mike A. Jr., .....  
care Courand-Hess Needham Inc.  
Nuess, J. G. .... care Travelers Hotel  
j bC H—GH  
O'Byrne, M. B. .... 920 Milam Bldg.  
Ogden, Evelyn .....  
1101 National Bank of Com. Bldg.  
Pitman, Clind H. ....  
City National Bank Bldg.  
Perry, Carle S. .... 609 Nolan St.  
Pierce, Ralph N. .... 511 E. Travis St.  
Peters, Martha M. .... 324 Bedell Bldg.  
Pankratz, M. .... 514 Brady Bldg.  
Peterson, Godfrey 2105 Monterey St.  
Phillips, Mrs. Edna G. ....  
Public Stenog. Menger Hotel  
Rubarth, Eva ..... Box 902  
Rogers, Edgar ..... 230 E. Martin  
Ragsdale, J. H. .... 201 Book Bldg.  
Ramsey, G. L. .... 321 N. St. Mary's St.  
Ratenburg, H. .... Chandler Bldg.  
Reed, Christine ..... 1517 Milam Bldg.  
Reinarz, R. A. .... 526 Milam Bldg.  
Roberts, Marian S. .... 807 Milam Bldg.  
Rheiner, Jack D. .... 207 W. Elmira St.  
Rogers, W. J. ....  
City National Bank Bldg.  
Sanders, Miss Eva .....  
818 Kings Highway  
St. John, Mary ..... 201 N. St. Mary's  
Shock, Fretwell ..... Travis Bldg.  
Straughar, M. A. ....  
2035 W. Grammercy Place  
Schollmeyer, N. P. 1650 W. Magnolia  
Speer, T. M. ....  
care Wroten-Handley Motor Co.

Slinkard, H. S. 1203 Drexel Ave.  
 Sparkman, Lois 231 E. Houston St.  
 City National Bank Bldg.  
 Steinle, Frank W.  
 Sellgman, Albert L. 400 Lynwood  
 Starr, Percy D. 212 Moore Bldg.  
 Sheppard, Cecelia  
 Witherspoon Oil Co.  
 Sorell, Grace care Quin & Harley  
 Shoell, Grace Milam Bldg.  
 Straughan, D. F.  
 care N. N. White & Co.  
 Soule, Frank A.  
 519 E. Elmira St.  
 Smith, Harry M. 523 N. Flores St.  
 Shoaff, Ethyl A. 711 Brady Bldg.  
 Seawell, Mrs. F. E. 110 Circle St.  
 Strohm, John L. 207 Hicks Bldg.  
 Schwerke, Norman D.  
 Pitluk Advertising Co.  
 Scholz, A. M.  
 Maverick-Clarke Litho Co.  
 Scott, M. A. Standard Trust Co.  
 Starr, Dessie R. Moore Bldg.  
 Starr, Percy D. Moore Bldg.  
 Seville, Janet E. Smith-Young Tower  
 Spencer, R. F.  
 City National Bank Bldg.  
 Trevino, Miss Mary 204 Gibbs Bldg.  
 Taylor, B. E. Wheeler Gill Co.  
 Thomas, W. L. 5000 S. Presa St.  
 Taylor, R. S. Court House  
 Traylor, Stella  
 818 City National Bank Bldg.  
 Turner, T. Atlee  
 1121 West Kings Highway  
 Talbot, Wm. 225 Bronson Ave  
 Thomas, C. J.  
 Express Publishing Co.  
 Thomas, R. E. 411 Wharton St.  
 Thurber, W. R. 209 Kampmann Bldg.  
 Tarrant, E. W. 920 Broadway  
 Terrell, H. B. 920 Broadway  
 Thompson, Willie Mae  
 406 W. Mulberry Ave.  
 Tull, W. R. 414 Maverick Bldg.  
 Van Horn, O. J. Moore Bldg.  
 Vander Straten, Adolph  
 care Joske Bros. Co.  
 Warren, Joseph R. 310 Pacific Ave.  
 Wooten, Miss L. B.  
 Builders Exchange Bldg.  
 Wilkinson, R. R.  
 care Karotkin Furniture Co.  
 Woodring, Clarrissa  
 care Karotkin Furniture Co.  
 Wallace, Ivy E.  
 Alamo Abstract Co. Real Est. Bld.  
 Wallace, C. L. 230 Seguin St.  
 Whitesides, Reba 211 Frost Bld.  
 White, R. N. 1030 W. Russell St.  
 Wallace, Miss L. L.  
 1307 W. Russell St.  
 Williams, W. H. 310 Houston Bldg.

Wiemers, E. D.  
 care San Antonio Paper Co.  
 Welsch, N. M.  
 care D. & A. Openheimer  
 Witherspoon, H. F.  
 Witherspoon Oil Co.  
 Wolfe, Chas. S. 247 Clifford Court  
 Welch, George E. 324½ S. Presa St.  
 Witmer, M. 228 W. Commerce St.  
 Whitenhurst, A. D.  
 1623 W. Craig Place  
 Watkins, Annette 1115 Main Ave.  
 Walsh, David J. 1010 Lamar St.  
 Wiley, May Belle  
 Griffith Lum. Co. 306 Gibbs Bldg.  
 Wroten, G. F.  
 Wroten-Hundley Motor Co.  
 Wright, C. C. 2000 Milam Bldg.  
 Wilson, Mrs. M. E. 816 Milam Bldg.  
 Zedler, Mrs. Laura 511 E. Travis  
 Cloud, Calvin C. Veteran's  
 Bureau, Smith Young Tower  
 Navarro, Adela M.  
 Pressly, Maurene  
 515 City Natl. Bank Bldg.  
 Clark, Gertrude B. 519 Camden St.  
 Pettigrew, Mac 811 Gibbs Bldg.  
 Peterson, Samuel care  
 Stewart Title Co., Brady Bldg.

## TWENTY-SEVENTH DISTRICT.

### Brooks County.

Bedell, H. S. Falfurrias  
 Gonzalez, Juan V. Falfurrias

### Cameron County.

Abbott, T. F. Jr. Harlingen  
 Alamia, J. C. Brownsville  
 Anglin, E. W. Harlingen  
 Abney, Jas. L. Brownsville  
 Bolger, Fay L. Brownsville  
 Brady, V. R. Harlingen  
 Barber, Iva L. San Benito  
 Brown, Paul H. Harlingen  
 Ball, J. M. Harlingen  
 Bendixen, Rudolf San Benito  
 Baize, Ira Harlingen  
 Bauer, Amy Brownsville  
 Barron, Gonzalo Brownsville  
 Bearden, La Fern Brownsville  
 Black, A. K. Brownsville  
 Blalock, W. R. San Benito  
 Brown, S. H. Harlingen  
 Browne, James A. Brownsville  
 Chapin, Frances Brownsville  
 Champion, A. Brownsville  
 Crow, Alice Brownsville  
 Challes, J. B. Harlingen  
 Callahan, D. F. Brownsville  
 Cox, Susie I. Harlingen  
 Coleman, Edna M. La Feria  
 Camp, R. D. Brownsville  
 Carr, Mrs. Raymond H. Brownsville

Celaya, Augustine	Brownsville	McCall, Blanch C.	San Benito
Chambers, B. J.	Brownsville	McCall, C. A.	Brownsville
Christian, Woods	Harlingen	Miles, M. D.	Brownsville
Coons, Josephine	Brownsville	Miller, L. C.	Harlingen
Cowen, F. Truwitt	Brownsville	Miller, Stella	Harlingen
Cox, Rena	Harlingen	Moorehead, Everett	Brownsville
Crockett, P. L.	San Benito	Mueller, Harrison R.	San Benito
Day, Fern	Brownsville	Martin, M. V.	Harlingen
Daniel, R. W.	Harlingen	Morris, F. E.	Brownsville
DeLong, M. H.	Brownsville	Miller, Vernie	Harlingen
Dunson, Mrs. Alexa C.	Harlingen	O'Sullivan, J. D.	San Benito
DuBois, Kathleen		O'Neill, J.	Harlingen
Draft, John Phillip	Brownsville	Owen, J. W.	La Feria
Easterly, Eula	Brownsville	Paul, Roland B.	Rio Hondo
Evans, Joseph E.	San Benito	Post, M. C.	Harlingen
Easterly, Mrs. Billie	Brownsville	Polzin, Alvin	San Benito
Ewing, W. Boyd	Harlingen	Patteson, Thos. G.	Brownsville
Faulk, Luther M.	Brownsville	Prentiss, J. O.	San Benito
Faulk, Doris F.	Brownsville	Pritchard, Clayton F.	Harlingen
Fernandez, A. H.	Brownsville	Phillips, Tom	La Feria
Fitch, Grace H.	Brownsville	Ransome, Mrs. R. G.	Brownsville
Gustavo, Vera	Brownsville	Reid, Elsie	Brownsville
Gross, Abe	La Feria	Ries, G. W.	Combes
Gamble, B. P.	Harlingen	Rowe, Helen I.	Harlingen
Garcia, O. A.	Brownsville	Russell, James A., Jr.	Brownsville
Garza, F. C.	Brownsville	Storm, O. P.	Harlingen
Ginn, Govert	Brownsville	Steward, C. R.	Harlingen
Goff, E. H.	Harlingen	Sullivan, Della L.	Brownsville
Green, J. M.	Harlingen	Sellers, W. B.	Brownsville
Ginn, Katherin D.	Brownsville	Steas, L. M.	Brownsville
Hargrove, Mrs. A. A.	Brownsville	Sethman, Roy C.	Brownsville
Hackney, L. L.	San Benito	Sasse, A. W.	San Benito
Hightower, R. A.	Brownsville	Scanlan, Phillip A.	Brownsville
Hafner, J. W.	San Benito	Scanlan, Ruth	Brownsville
Henera, F. A.	Harlingen	Schmeling, R. C.	Brownsville
Herren, H. B.	Harlingen	Scogin, Julian, Jr.	San Benito
Heath, Helen	Harlingen	Seago, H. D.	Brownsville
Holland, R. E.	Brownsville	Shearer, G. K.	Harlingen
Hurst, Chas. F.	Brownsville	Sloss, David H.	Brownsville
Hammer, Lucille	La Feria	Spivey, Leta Mae	Brownsville
Hargrove, J. L.	La Feria	Stanley, Leigh	San Benito
Hicks, O. I.	Brownsville	Steffens, Wm. H.	La Feria
Hinojosa, F. A.	Brownsville	Sheppard, J. J.	Harlingen
Houghston, Sam	Brownsville	Terrell, Eula	Brownsville
Jeffress, I. C.	Harlingen	Taylor, A. W.	Harlingen
Jenek, Christine	Brownsville	Tipton, M. J.	Brownsville
Jackson, Fern. A.	Harlingen	Taylor, V. W.	Brownsville
Jones, Blanche	Brownsville	Taggart, Zona	Brownsville
Kopp, J. M.	La Feria	Thompson, S. A.	Harlingen
Kopp, Joe M.	Harlingen	Trent, Guy	San Benito
Kowalski, Francis J.	Brownsville	Van Horn, W. H.	Brownsville
Knight, M. W.	Brownsville	Vann, W. T.	Brownsville
Landrum, Mary Alen	Combes	Valdez, Evangeline	Brownsville
Link, R. L.	La Feria	Vandever, Mrs. H. L.	Brownsville
Lucal, Frank	La Feria	Wooldrige, R. A.	Rio Hondo
Latham, F. B.	Brownsville	Waggoner, G. C.	Brownsville
Lewis, Mildred	Harlingen	Washburg, T. B.	Brownsville
Liddell, N. S.	Harlingen	West, Milton H.	Brownsville
Link, H. L.	La Feria	Watkins, Glayds F.	Brownsville
Mayfield, Chas. R.	Harlingen	Whon, Frank	San Benito
McCann, R. A.	Harlingen	Walley, Grace E.	Harlingen
Mims, Mrs. P. H.	Combs	Wyland, Ruth	Harlingen
Muncey, Marie L.	Brownsville	Wine, I. V.	Harlingen
McDonnell, Mary	La Feria	Wagner, Grover C.	Brownsville



Woodrome, Gladys ..... Brownsville  
Wagner, G. C. .... Brownsville  
Watkins, Gladys ..... Brownsville  
Weaver, W. D. .... Harlingen  
Young, Andrew ..... Harlingen

**Dimmitt County.**

Bush, Mrs. Ethel C. .... Caterina  
Knoblauch, Sudie M. .... Winter Haven  
Bush, Mrs. Ethel C. .... Catarina

**Frio County.**

Thomas, Geo. E. .... Pearsall

**Hidalgo County.**

Baker, Harry J. .... Donna  
Breeding, F. E. .... McAllen  
Chalk, Clyde ..... McAllen  
Coate, D. B. .... Weslaco  
Dunlap, Tell W. .... Edcouch  
Davis, P. L. .... Elsa  
Erwin, J. L. .... McAllen  
Fancher, Leole ..... Weslaco  
Fraser, Clinton, Sr. .... Edinburg  
Gonzales, Mary G. .... Edinburg  
Gunn, H. L. .... Pharr  
Garcia, Felipe ..... Mission  
Garza, L. S. .... Mercedes  
Garcia, G. E. .... Edinburg  
Hillgardner, A. M. .... Donna  
Heller, Mary M. .... Weslaco  
McColl, A. J. .... McAllen  
Moore, W. H. .... Elsa  
McDermott, A. W. .... Mercedes  
Jackson, Fern A. .... Harlingen  
Jackson, Irvin R. .... Harlingen  
Ruehman, Grace ..... Edinburg  
Ray, W. S. .... Weslaco  
Rowland, H. M. .... Edinburg  
Ransower, V. A. .... McAllen  
Kean, Opa ..... Weslaco  
Lake, John S. .... McAllen  
Smith, Ed R. .... Edinburg  
Thompson, Chas E. .... Weslaco  
Tillotson, Malene ..... San Juan  
Tobin, Harold ..... Weslaco  
Taylor, W. L. .... Edinburg  
White, Louis T. .... Pharr  
Whitehead, Mrs. G. E. .... Edinburg  
Phinney, Louise Snow ..... Edinburg

**Kleberg County.**

Bush, Mhs. Ethel C. .... Catarina  
Messer, John T. .... Kingsville  
Wright, Odell ..... Kingsville  
Smith, Allen ..... Kingsville

**Nueces County.**

Bonham, H. S. .... Corpus Christi  
Cowie, Ruth ..... Corpus Christi  
Charles, E. L. .... Corpus Christi

Elmore, Zetta ..... Corpus Christi  
Farley, Dorothy ..... Corpus Christi  
Fraser, Minnie ..... Corpus Christi  
Giesenschlog, Elvera ..... Corpus Christi  
Hill, Margaret ..... Corpus Christi  
Hawkins, Irene B. .... Corpus Christi  
Holman, Lena ..... Corpus Christi  
Ingram, F. W. .... Corpus Christi  
Jones, J. A. .... Bishop  
Jones, Lewis H. .... Corpus Christi  
Knox, Katherine ..... Corpus Christi  
Lawrence, Jewell ..... Corpus Christi  
Lea, Opha Akin ..... Corpus Christi  
Lawrence, T. H. .... Corpus Christi  
Peach, Edna ..... Corpus Christi  
Martin, Mayall ..... Banquete  
Nold, Georgia ..... Corpus Christi  
Nold, Fay ..... Corpus Christi  
Powers, Ruby ..... Corpus Christi  
Powers, Opal L. .... Corpus Christi  
Ray, Maudie ..... Corpus Christi  
Rankin, Nell M. .... Corpus Christi  
Sample, R. R. .... Corpus Christi  
Smith, Florence ..... Corpus Christi  
Tompkins, Julia ..... Corpus Christi  
Van Brook, Effie ..... Corpus Christi  
Waters, Herman ..... Corpus Christi  
Warren, Dorothy ..... Corpus Christi

**Webb County.**

Hamlin, H. A. .... Laredo  
Hansen, Alvin L. .... Laredo  
Lewis, F. L. .... Mirando City  
Lozano, Rosendo ..... Laredo  
Rogers, V. C. Jr. .... Laredo  
Simon, Steve, Jr. .... Laredo  
Smedley, Gordon L. .... Laredo  
Sanchez, Violeta ..... Laredo  
Valentine, M. M. .... Laredo  
Winch, G. B. .... Laredo  
Watson, Thornton B. .... Laredo  
Withoff, Lillian ..... Laredo

**Willacy County.**

Gerhardt, P. K. .... Raymondville  
Pless, E. C. .... Raymondville  
Parker, Lea Alma ..... Raymondville  
Strater, Talitha ..... Lyford

**Zapata County.**

Benavides, Gustavo ..... Zapata  
Gonzales, Humberto ..... Lopeno

**Zavala County.**

Carr, Arie ..... Crystal City  
Erskine, B. H., Jr. .... Carrizo Springs  
Herman, Geo. C. .... Crystal City  
Spann, John T. .... Crystal City

**TWENTY-EIGHTH DISTRICT.****Tarrant County.**

Postoffice address is Fort Worth  
unless otherwise indicated.

Selby, F. B. \_\_\_\_\_  
 \_\_\_\_\_ 910 Fort Worth Natl. Bldg.  
 Shannon, Mrs. Ruby \_\_\_\_\_ care Shannons  
 Sloan, Sm'l D. \_\_\_\_\_ care Shannons  
 Storrer, Virginia \_\_\_\_\_ 409 Wheat Bldg.  
 Smith, W. A. \_\_\_\_\_  
 \_\_\_\_\_ care Judge Mike E. Smith  
 Turpin, G. W. Jr. \_\_\_\_\_  
 \_\_\_\_\_ care First National Bank  
 Tuttleton, M. H. \_\_\_\_\_  
 \_\_\_\_\_ care Hub Furniture Co.  
 Umrue, R. E. \_\_\_\_\_ 505 Petrol. Bldg.  
 Wilkins, E. M. \_\_\_\_\_ care T. & P. Ry Co.  
 Winstead, H. H. \_\_\_\_\_ care Clover  
 Land Co., 3719 Camp Bowie Blvd.  
 Yancey, H. C. \_\_\_\_\_ Grapevine  
 Yell, Nell \_\_\_\_\_ care Baylor B. Brown  
 Tyson, T. L. \_\_\_\_\_  
 \_\_\_\_\_ care Nat'l Supply Co., Fort Worth  
 Dodson, Mary \_\_\_\_\_ 314  
 Dan Waggoner Bldg, Fort Worth  
 Bozeman, P. B. \_\_\_\_\_ Fort Worth  
 Mayer, G. B. \_\_\_\_\_ Fort Worth

### Brewster County.

**Culberson County.**

**El Paso County.**

Anderson, Henry I.	El Paso
Armstrong, O. R.	El Paso
Bailer, Miss Ethel B.	El Paso
Burks, Ira N.	El Paso
Ball, Miss Nell	El Paso
Brown, H. W.	El Paso
Bogardus, R. L.	El Paso
Buven, Dolores	El Paso
Conley, Mrs. Lena	El Paso
Clary, J. H.	El Paso
Clark, Gladys	El Paso
Cothan, Mrs. Anna	El Paso
Conley, Mark P.	El Paso
Dodson, L. V.	El Paso
Downs, M. B.	El Paso
Ducharme, Mrs. Alice	El Paso
Denton, W. C.	El Paso
Duguid, H. E.	El Paso
Easterling, T. O.	El Paso
Elliott, W. H.	El Paso
Foster, Myrtle V.	El Paso
Goodman, Karl P.	El Paso
Grueling, F. W.	El Paso

Goen, U. S. \_\_\_\_\_ El Paso  
 Green, Mrs. Gladys \_\_\_\_\_ El Paso  
 Helgesen, V. E. \_\_\_\_\_ El Paso  
 Hutchison, H. A. G. \_\_\_\_\_ El Paso  
 Haines, Florence R. \_\_\_\_\_ El Paso  
 Hollamon, Ruth \_\_\_\_\_ El Paso  
 Hale, Myrtle \_\_\_\_\_ El Paso  
 Horsley, H. C. \_\_\_\_\_ El Paso  
 Howell, Herman L. \_\_\_\_\_ El Paso  
 Howell, Lillian M. \_\_\_\_\_ El Paso  
 Healy, Maude E. \_\_\_\_\_ El Paso  
 Hurry, Mrs. Emily \_\_\_\_\_ El Paso  
 Jones, John B. \_\_\_\_\_ El Paso  
 Jones, Gowan \_\_\_\_\_ El Paso  
 Kerr, Sarah A. \_\_\_\_\_ El Paso  
 Kotosky, Leon A. \_\_\_\_\_ El Paso  
 Kellenberger, B. J. \_\_\_\_\_ El Paso  
 Laws, A. W. \_\_\_\_\_ El Paso  
 Lorscheider, P. J. \_\_\_\_\_ El Paso  
 Lowenstein, Miss Emilia J. \_\_\_\_\_ El Paso  
 Moore, Alma K. \_\_\_\_\_ El Paso  
 McCune, H. L. \_\_\_\_\_ El Paso  
 Merrill, Frankie L. \_\_\_\_\_ El Paso  
 Mayer, Paul W. \_\_\_\_\_ El Paso  
 Moore, Bates Hughes \_\_\_\_\_ El Paso  
 Moore, Alma \_\_\_\_\_ El Paso  
 Mundy, Theresa \_\_\_\_\_ El Paso  
 Mayers, Paul W. \_\_\_\_\_ El Paso  
 Markham, L. I. \_\_\_\_\_ El Paso  
 McDonald, Kennetg L. \_\_\_\_\_ El Paso  
 Narzinsky, Esther D. \_\_\_\_\_ El Paso  
 Narzensky, Esther D. \_\_\_\_\_ El Paso  
 Oliviera, B. D. \_\_\_\_\_ El Paso  
 Porcher, K. K. \_\_\_\_\_ El Paso  
 Pendley, B. A. \_\_\_\_\_ El Paso  
 Robinson, Vivian \_\_\_\_\_ El Paso  
 Ranck, Eleanor C. \_\_\_\_\_ El Paso  
 Rigdon, M. E. \_\_\_\_\_ El Paso  
 Shark, S. R. \_\_\_\_\_ El Paso  
 Scott, Miss Laura \_\_\_\_\_ El Paso  
 Spellman, C. P. \_\_\_\_\_ El Paso  
 Stewart, L. P. \_\_\_\_\_ Amarillo  
 Stover, Mr. H. E. \_\_\_\_\_ El Paso  
 Smith, Erma E. \_\_\_\_\_ El Paso  
 Spann, Beatrice \_\_\_\_\_ El Paso  
 Storms, D. \_\_\_\_\_ El Paso  
 Tucker, Mary C. \_\_\_\_\_ El Paso  
 Tessier, Thomas O. \_\_\_\_\_ El Paso  
 Tipton, J. C. \_\_\_\_\_ El Paso  
 Walthall, Harris \_\_\_\_\_ El Paso  
 Walshe, R. C. \_\_\_\_\_ El Paso  
 Workman, Miss Norma \_\_\_\_\_ El Paso

**Hudspeth County.**

Booth, Olivia \_\_\_\_\_ Sierra Blanca  
 Moore, W. L. \_\_\_\_\_ Sierra Blanca  
 Williams, W. D. \_\_\_\_\_ Sierra Blanca

**Midland County.**

Beauchamp, V. \_\_\_\_\_ Midland  
 Blair, Sloan \_\_\_\_\_ Midland  
 Hall, L. \_\_\_\_\_ Midland  
 Lord, Ira F. \_\_\_\_\_ Midland

Moran, Blanche \_\_\_\_\_ Midland  
 McCormick, Mabel \_\_\_\_\_ Midland  
 Mitchell, Eva L. \_\_\_\_\_ Midland  
 Smith, Anna L. \_\_\_\_\_ Midland  
 Yeager, W. A. \_\_\_\_\_ Midland  
 Yonge, Charles \_\_\_\_\_ Midland

**Pecos County.**

Bacon, Lenoard, Jr. \_\_\_\_\_ Ft. Stockton  
 Lincecum, C. O. \_\_\_\_\_ Ft. Stockton  
 Moncrief, Mrs. Ruth \_\_\_\_\_ Red Barn

**Presidio County.**

Anderson, Mrs. N. H. \_\_\_\_\_ Marfa  
 Leaverton, H. A. \_\_\_\_\_ Marfa  
 Morris, Fred E. \_\_\_\_\_ Presidio  
 Owens, Miss Gordon \_\_\_\_\_ Marfa  
 Smith, Johnnie B. \_\_\_\_\_ Marfa  
 Ridgway, R. Bonna \_\_\_\_\_ Presidio  
 Walker, Miss Leota \_\_\_\_\_ Marfa

**Reagan County.**

Burditt, A. J. \_\_\_\_\_ Big Lake  
 Cooper, Thomas E. \_\_\_\_\_ Big Lake  
 Garner, Miss Rosalind \_\_\_\_\_ Big Lake  
 Haskew, J. A. \_\_\_\_\_ Best  
 Kaskew, J. A. \_\_\_\_\_ Best  
 Slaughter, Mrs. J. A. \_\_\_\_\_ Big Lake

**Reeves County.**

Brooks, D. M. J. \_\_\_\_\_ Pecos  
 Daniels \_\_\_\_\_ Pecos  
 Fields, Maydelle \_\_\_\_\_ Wink  
 Gray, A. G. \_\_\_\_\_ Pecos  
 Hudson, J. B. \_\_\_\_\_ Pecos  
 Randolph, Mrs. J. \_\_\_\_\_ Pecos  
 Willbanks, Addie Mae \_\_\_\_\_ Pecos

**Sutton County.**

Lowrey \_\_\_\_\_ Sonora

**Upton County.**

Anderson, R. E. \_\_\_\_\_ McCamey  
 Byrnes, Helen \_\_\_\_\_ McCamey  
 Cauble, Cecil L. \_\_\_\_\_ McCamey  
 Edwards, H. B. \_\_\_\_\_ McCamey  
 McElroy, Miss Georgia \_\_\_\_\_ McCamey  
 Northcross, Mrs. Bertha \_\_\_\_\_ Rankin  
 Perkins, John \_\_\_\_\_ McCamey  
 Priest, Kathryn L. P. \_\_\_\_\_ Rankin  
 Priest, Roy R. \_\_\_\_\_ Rankin  
 Voyles \_\_\_\_\_ McCamey  
 Willingham, Mrs. Ray \_\_\_\_\_ Rankin  
 Willingham, Ray \_\_\_\_\_ Rankin  
 Wilford, Mrs. Mildred \_\_\_\_\_ McCamey

**Uvalde County.**

Arnold, J. B. \_\_\_\_\_ Cline  
 Bragg, M. M. \_\_\_\_\_ Sabinal  
 Reagor, Chas. \_\_\_\_\_ Uvalde

**Val Verde County.**

Dodson, John L. \_\_\_\_\_ Del Rio  
 Greenwood, Miss Margaret \_\_\_\_\_ Del Rio  
 Guyler, Robert L. \_\_\_\_\_ Del Rio  
 Lewis, Billie C. \_\_\_\_\_ Del Rio

**Ward County.**

Barker, E. T., Jr. \_\_\_\_\_ Pyote  
 Boone, H. D. \_\_\_\_\_ Pyote  
 Griswold \_\_\_\_\_ Pyote  
 Zink, C. M. \_\_\_\_\_ Pyote

**Winkler County.**

Dancer, Mrs. Murtel \_\_\_\_\_ Wink  
 Hulsey, Bernice \_\_\_\_\_ Wink  
 Scoggin, R. M. \_\_\_\_\_ Wink  
 Wassell, Eugene \_\_\_\_\_ Wink

**THIRTY-FIRST DISTRICT.****Briscoe County.**

Hooks, Wayne \_\_\_\_\_ Quitaque  
 Anderson, C. E. \_\_\_\_\_ Silverton

**Carson County.**

Lipscomb, J. E. \_\_\_\_\_ White Deer  
 Gother, Emmett \_\_\_\_\_ Panhandle  
 Merriman, J. D., Jr. \_\_\_\_\_ Panhandle  
 Brummett, W. L. \_\_\_\_\_ White Deer  
 Little, G. H. \_\_\_\_\_ Groom  
 Wells, J. W. \_\_\_\_\_ White Deer

**Castro County.**

Cowsert, J. R. \_\_\_\_\_ Dimmitt

**Collingsworth County.**

Stuart, W. H. \_\_\_\_\_ Wellington  
 Bennett, W. A. \_\_\_\_\_ Shamrock

**Childress County.**

Blagg, Howard H. \_\_\_\_\_ Childress  
 Mowrey, J. H. \_\_\_\_\_ Childress  
 Key, Roy \_\_\_\_\_ Kirkland  
 Gregory, Mildred \_\_\_\_\_ Childress  
 Cariker, F. G. \_\_\_\_\_ Childress  
 Weddington, Jimmie \_\_\_\_\_ Childress  
 Weddington, Mrs. Jimmie \_\_\_\_\_ Childress  
 Thomas, John W. \_\_\_\_\_ Childress  
 Williams, C. A. \_\_\_\_\_ Childress  
 Langston, Frankie \_\_\_\_\_ Dalhart  
 Smith, W. A. \_\_\_\_\_ Dalhart  
 Welch, Wilma \_\_\_\_\_ Dalhart  
 Gordon, A. M. \_\_\_\_\_ Dalhart  
 Autry, Mayme B. \_\_\_\_\_ Dalhart  
 Langhorne, R. A. \_\_\_\_\_ Dalhart  
 Reese, Day \_\_\_\_\_ Dalhart  
 McQuin, Idele \_\_\_\_\_ Dalhart  
 Schulz, Leona \_\_\_\_\_ Dalhart  
 McCoy, J. Oscar \_\_\_\_\_ Dalhart

**Deaf Smith County.**

Steele, Sylvia \_\_\_\_\_ Hereford  
 Coffee, Jno. A. \_\_\_\_\_ Hereford  
 Coffee, W. R. \_\_\_\_\_ Hereford

**Donley County.**

Parks, M. Aleene \_\_\_\_\_ Clarendon  
 Porter, J. R. \_\_\_\_\_ Clarendon

**Gray County.**

McConnell, L. C. \_\_\_\_\_ Pampa  
 Holloway, T. N. \_\_\_\_\_ McLean  
 Massay, D. N. \_\_\_\_\_ McLean  
 Craig, C. L. \_\_\_\_\_ Pampa  
 Blair, E. W. \_\_\_\_\_ Pampa  
 McDonald, Mrs. Margaret \_\_\_\_\_ Pampa  
 Teed, Arthur M. \_\_\_\_\_ Pampa  
 Lagow, Alta \_\_\_\_\_ Pampa  
 Lagow, Clara \_\_\_\_\_ Pampa  
 Simmons, Bernice \_\_\_\_\_ Pampa  
 Duncan, Ivy E. \_\_\_\_\_ Pampa  
 Scheig, F. Earl \_\_\_\_\_ Pampa  
 Jordan, Lillian \_\_\_\_\_ Pampa  
 Reid, F. P. \_\_\_\_\_ Pampa

**Hall County.**

Burk, N. E. \_\_\_\_\_ Memphis  
 Rushing, B. E. \_\_\_\_\_ Newlin  
 Jay, R. A. \_\_\_\_\_ Memphis  
 Beard, G. D. \_\_\_\_\_ Memphis  
 Brown, J. G. \_\_\_\_\_ Memphis  
 McIntosh, W. A. \_\_\_\_\_ Memphis

**Hansford County.**

Powers, Ruth \_\_\_\_\_ Morse  
 Womble, J. E. \_\_\_\_\_ Spearman  
 Gerber, J. E. \_\_\_\_\_ Spearman  
 Maupin, W. E. \_\_\_\_\_ Quaver  
 Heid, Henry \_\_\_\_\_ Morse  
 Cline, Opal \_\_\_\_\_ Spearman  
 Coffee, H. C. \_\_\_\_\_ Morse

**Hemphill County.**

Hartnett, Norene \_\_\_\_\_ Canadian  
 Dawkins, H. L. \_\_\_\_\_ Canadian  
 Hutton, Ruth \_\_\_\_\_ Canadian  
 Jackson, Grace \_\_\_\_\_ Canadian  
 Young, K. M. \_\_\_\_\_ Canadian  
 Dougherty, J. M., Jr. \_\_\_\_\_ Hoover

**Hutchinson County.**

Webb, Geo. D. \_\_\_\_\_ Borger  
 Womble, W. C. \_\_\_\_\_ Stinnett  
 Keith, Mrs. Marie H. \_\_\_\_\_ Borger  
 Hoodenpyle, T. J. \_\_\_\_\_ Sanford  
 Card, M. E. \_\_\_\_\_ Borger  
 Morris, Neal D. \_\_\_\_\_ Borger  
 White, R. S. \_\_\_\_\_ Borger  
 Goodwin, W. R. \_\_\_\_\_ Borger  
 Castleberry, H. E. \_\_\_\_\_ Borger

Bushong, A. L. \_\_\_\_\_ Borger  
 Browder, Grady \_\_\_\_\_ Stinnett  
 Speer, Henry L. \_\_\_\_\_ Borger  
 Bingham, Mrs. Emma \_\_\_\_\_ Borger  
 Ginther, Charles \_\_\_\_\_ Borger

**Parmer County.**

Osborn, Jesse M. \_\_\_\_\_ Friona  
 Williams, W. F. \_\_\_\_\_ Bovina  
 Martin, M. H. \_\_\_\_\_ Bovina

**Potter County.**

Bagwell, J. L. \_\_\_\_\_ Amarillo  
 Duke, Tenne Jo. \_\_\_\_\_ Amarillo  
 Knapp, C. R. \_\_\_\_\_ Amarillo  
 Shull, C. H. \_\_\_\_\_ Amarillo  
 Stone, Lela O. \_\_\_\_\_ Amarillo  
 Caldwell, Mrs. E. L. \_\_\_\_\_ Amarillo  
 O'Brien, Bernard \_\_\_\_\_ Amarillo  
 Robertson, E. C. \_\_\_\_\_ Amarillo  
 Coleman, Geo. C. \_\_\_\_\_ Amarillo  
 Dunn, Mrs. R. W. \_\_\_\_\_ Amarillo  
 Huneke, Catherine \_\_\_\_\_ Amarillo  
 O'Brien, Ernestine \_\_\_\_\_ Amarillo  
 Umphres, X. C. \_\_\_\_\_ Amarillo  
 Wilson, E. Chas. \_\_\_\_\_ Amarillo  
 Myers, Rhea C. \_\_\_\_\_ Amarillo  
 Conlan, James A. \_\_\_\_\_ Amarillo  
 Howard, Mrs. Sadie \_\_\_\_\_ Amarillo  
 Glover, W. A. \_\_\_\_\_ Amarillo  
 Brown, Earl A. \_\_\_\_\_ Amarillo  
 Kellam, Retta Sebastian \_\_\_\_\_ Amarillo  
 Dodson, Lillian \_\_\_\_\_ Amarillo  
 Vetsak, Jean \_\_\_\_\_ Amarillo  
 Buvens, Edna \_\_\_\_\_ Amarillo  
 Floyd, Mrs. Hal-Wagner \_\_\_\_\_ Amarillo  
 McGuire, C. R. \_\_\_\_\_ Amarillo  
 O'Malley, Ruby \_\_\_\_\_ Amarillo  
 Munson, S. P. \_\_\_\_\_ Amarillo  
 Bar, Grace F. \_\_\_\_\_ Amarillo  
 Cox, J. W. \_\_\_\_\_ Amarillo  
 Flamm, W. H. \_\_\_\_\_ Amarillo  
 Gee, W. E. \_\_\_\_\_ Amarillo  
 Hamilton, R. H. \_\_\_\_\_ Amarillo  
 Hammett, Alvin P. \_\_\_\_\_ Amarillo  
 Hunsley, A. B. \_\_\_\_\_ Amarillo  
 King, J. M. \_\_\_\_\_ Amarillo  
 Ledford, Blanche \_\_\_\_\_ Amarillo  
 Oliver, Mayme L. \_\_\_\_\_ Amarillo  
 Reid, S. B. \_\_\_\_\_ Amarillo  
 Short, J. G. \_\_\_\_\_ Amarillo  
 Trolinger, Carrie \_\_\_\_\_ Amarillo  
 Brown, R. L. \_\_\_\_\_ Amarillo  
 Latham, Noel \_\_\_\_\_ Amarillo  
 Smith, May \_\_\_\_\_ Amarillo  
 Westbrook, G. A., Jr. \_\_\_\_\_ Amarillo  
 Holcomb, Vera \_\_\_\_\_ Amarillo  
 Collier, R. E. \_\_\_\_\_ Amarillo  
 Jones, A. D. \_\_\_\_\_ Amarillo

Clifford, W. I. \_\_\_\_\_ Amarillo  
 Lindsey, Dorothy \_\_\_\_\_ Amarillo  
 Griggs, N. S. \_\_\_\_\_ Amarillo  
 Griggs, Mrs. Irma \_\_\_\_\_ Amarillo  
 Koch, G. C. \_\_\_\_\_ Amarillo  
 Willis, Wade \_\_\_\_\_ Amarillo  
 Brizendine, J. H. \_\_\_\_\_ Amarillo  
 McDavid, G. E. \_\_\_\_\_ Amarillo  
 Dunn, Mrs. R. W. \_\_\_\_\_ Amarillo  
 Benham, Buell \_\_\_\_\_ Amarillo  
 Hummer, Mrs. Alice \_\_\_\_\_ Amarillo  
 Miller, W. N. \_\_\_\_\_ Amarillo  
 Jacobson, E. N. \_\_\_\_\_ Amarillo  
 David, Walter \_\_\_\_\_ Breckenridge  
 Stone, Bathena \_\_\_\_\_ Amarillo  
 Crane, J. C. \_\_\_\_\_ Amarillo  
 Benson, W. E. \_\_\_\_\_ Amarillo  
 Harvey, Eva \_\_\_\_\_ Amarillo  
 Romero, Marguerite R. \_\_\_\_\_ Amarillo  
 Parker, W. Olen \_\_\_\_\_ Amarillo  
 Griggs, Christine \_\_\_\_\_ Amarillo  
 Hughey, Merle \_\_\_\_\_ Amarillo  
 Redmon, C. B. \_\_\_\_\_ Amarillo

**Ochiltree County.**

Alexander, D. H. \_\_\_\_\_ Perryton  
 Ward, Ida \_\_\_\_\_ Perryton  
 Christopher, R. L. \_\_\_\_\_ Perryton  
 Stotts, Wava L. \_\_\_\_\_ Perryton  
 Battle, Fred \_\_\_\_\_ Perryton

**Oldham County.**

Thompson, Raymond L. \_\_\_\_\_ Vego

**Randall County.**

Newlin, Burt \_\_\_\_\_ Canyon

**Roberts County.**

Buck, Bryan \_\_\_\_\_ Miami

**Sherman County.**

Reynolds, C. W. \_\_\_\_\_ Stratford  
 Taylor, G. L. \_\_\_\_\_ Stratford

**Swisher County.**

Tracy, H. H., Jr. \_\_\_\_\_ Tulla

**Wheeler County.**

Beasley, F. L. \_\_\_\_\_ Shamrock  
 Wileman, W. B. \_\_\_\_\_ Zybach  
 Hatcher, B. P. \_\_\_\_\_ Shamrock  
 Hatcher, Joe W. \_\_\_\_\_ Shamrock  
 Baker, C. F. \_\_\_\_\_ Shamrock  
 Porter, Mrs. Grace \_\_\_\_\_ Shamrock  
 Woffard, Harry \_\_\_\_\_ Wheeler  
 Hooker, Audrey \_\_\_\_\_ Wheeler

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